

Vote: 595 Ntoroko District**2014/15 Quarter 2****Summary: Overview of Revenues and Expenditures****Overall Revenue Performance**

<i>US\$ 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
1. Locally Raised Revenues	358,132	202,499	57%
2a. Discretionary Government Transfers	2,361,185	964,418	41%
2b. Conditional Government Transfers	4,812,428	2,186,418	45%
2c. Other Government Transfers	2,175,518	1,187,362	55%
3. Local Development Grant	210,108	104,940	50%
4. Donor Funding	904,421	67,457	7%
Total Revenues	10,821,793	4,713,094	44%

Overall Expenditure Performance

<i>US\$ 000's</i>	Cumulative Releases and Expenditure			Performance		
	Approved Budget	Cumulative Releases	Cumulative Expenditure	% Budget Released	% Budget Spent	% Releases Spent
1a Administration	1,118,785	434,111	434,107	39%	39%	100%
2 Finance	264,385	132,280	132,044	50%	50%	100%
3 Statutory Bodies	387,408	221,394	221,374	57%	57%	100%
4 Production and Marketing	699,312	224,348	208,626	32%	30%	93%
5 Health	2,043,512	582,416	517,271	29%	25%	89%
6 Education	3,556,820	1,540,882	1,354,807	43%	38%	88%
7a Roads and Engineering	1,167,324	577,562	496,704	49%	43%	86%
7b Water	637,921	258,056	178,827	40%	28%	69%
8 Natural Resources	91,411	23,830	23,685	26%	26%	99%
9 Community Based Services	352,617	106,863	88,804	30%	25%	83%
10 Planning	468,015	346,774	343,585	74%	73%	99%
11 Internal Audit	34,283	39,842	39,828	116%	116%	100%
Grand Total	10,821,792	4,488,358	4,039,661	41%	37%	90%
Wage Rec't:	4,467,909	2,019,207	2,019,061	45%	45%	100%
Non Wage Rec't:	3,194,780	1,510,642	1,532,321	47%	48%	101%
Domestic Dev't	2,254,681	897,600	427,370	40%	19%	48%
Donor Dev't	904,421	60,909	60,909	7%	7%	100%

Summary of Cumulative Receipts, disbursements and Expenditure for FY 2014/15

By the end of second quarter 2014/15, the District had received 4,713,094,000/= which is 44% of the annual budgeted revenues. Over all this is a fair picture given the expected performance by that time was 50%. On analysing the revenue sources by item, it is revealed that there was unspent balances totalling to Shs 290M that crossed from 2013/14 F/Year that was earlier explained. Further, there was also unspent funds shillings of 94M on the Main District collection account and Other Donor or Program accounts. With this in mind, you will note that the actual funds received in the quarter is 1,98Bn. Cumulatively, the best performing revenue categories are Local revenue at 57%, Other government transfers at 55%. This category includes Census funds, Road fund, LRDP, and unspent funds from 2013/14 among others. LGMSD is at 50% as expected. Discretionary and Conditional Government transfers are at 41 and 45% all below the expected mark of 50%. These poor performing categories have budget items like wages and hard to reach allowances, exgratia which are at low levels because of low staffing Levels. NAADs was long

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Summary: Overview of Revenues and Expenditures

passed out but it is still being reflected in the IPFs with substantial amounts. The donor category is at a mere 7% just because UNICEF the main partner is in the process of transitioning to the new Country Program as a result the release is small. Of the 4.713bn shs received, 4.488bn was released to departments leaving a balance of 225M on the District collection account and other program accounts. Of the balance, 132M/= was on District General fund account, 82M on LRDP Account, 13.1 on LGMSD and 5M on capacity building account. The reasons for the other balances on account were Funds on general fund account were waiting for guidelines from Ministries and agencies like for Polio campaigns while funds on LRDP and LGMSD were awaiting implementation and payment for completed projects. Further, during the second quarter, the District had not yet completed the procurement process for almost all capital projects thus the unspent balances on almost all expenditure accounts. Of the 4.488bn released to departments, Shs 4,01bnShs (89% of the released amount) had been spent leaving Shs 478.5M on various department and program accounts. The reasons for this is explained in the respective Department report details here under. Departments which received relative fair funding are Internal Audit at 116%, Planning at 74% mainly for census activities, Statutory bodies at 57% and Finance at 50%. The rest were below 50% with the least funded as Natural resources at 26%, Health at 29%, Community Development at 30% and production at 32%. On expenditure, cumulatively the district has spent 37% of the annual budget which is below the expected standard of 50%. The fair performing departments as regards expenditure of the releases are Administration, Statutory, Finance and Internal Audit all at 100%. The rest of departments are above 80% and above except for Water departments are at 69% which has this as funds for water capital projects which are on going. In summary, all the releases for wage components and Donor development were spent, recurrent none wage expenditure is at 99%, while Domestic Development is at 48%. The reasons for underperformance especially under domestic development are explained in details in the departmental reports but the major one being the acquisition/construction process that have not yet reached levels for substantial payments. This is especially for departments with capital projects.

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Summary: Cumulative Revenue Performance

<i>UShs 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
1. Locally Raised Revenues	358,132	202,499	57%
Locally Raised Revenues	960	0	0%
Agency Fees	28,350	14,330	51%
Land Fees	15,000	0	0%
Liquor licences	613	0	0%
Local Hotel Tax	1,200	0	0%
Local Service Tax	5,835	3,500	60%
Market/Gate Charges	208,367	123,710	59%
Occupational Permits	4,560	2,076	46%
Other Fees and Charges	4,250	8,208	193%
Other licences	12,474	10,031	80%
Park Fees	20,610	20,090	97%
Property related Duties/Fees	19,408	9,154	47%
Animal & Crop Husbandry related levies	36,505	11,400	31%
2a. Discretionary Government Transfers	2,361,185	964,418	41%
Urban Unconditional Grant - Non Wage	193,834	96,916	50%
Hard to reach allowances	729,656	185,747	25%
District Unconditional Grant - Non Wage	210,190	105,096	50%
Transfer of District Unconditional Grant - Wage	726,732	383,328	53%
Transfer of Urban Unconditional Grant - Wage	500,774	193,331	39%
2b. Conditional Government Transfers	4,812,428	2,186,418	45%
Conditional Grant to District Natural Res. - Wetlands (Non Wage)	4,435	2,218	50%
Conditional transfers to Special Grant for PWDs	11,795	5,898	50%
Conditional transfers to School Inspection Grant	15,800	7,888	50%
Conditional transfers to Salary and Gratuity for LG elected Political Leaders	121,680	44,928	37%
Conditional transfers to Production and Marketing	29,445	18,771	64%
Conditional Grant to PHC- Non wage	54,896	27,484	50%
Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	41,329	7,200	17%
Conditional Grant to PAF monitoring	17,612	8,806	50%
Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	28,120	14,060	50%
Conditional transfer for Rural Water	329,000	164,500	50%
Conditional Grant to Women Youth and Disability Grant	5,650	2,824	50%
Conditional Grant to SFG	482,652	241,326	50%
Conditional Grant to Secondary Salaries	216,320	78,174	36%
Conditional Grant to Secondary Education	165,383	81,464	49%
Conditional transfers to DSC Operational Costs	12,647	6,324	50%
Conditional Grant to PHC Salaries	811,461	323,338	40%
Sanitation and Hygiene	23,000	11,500	50%
Conditional Grant to Community Devt Assistants Non Wage	1,569	784	50%
Conditional Grant to PHC - development	119,391	59,696	50%
Conditional Grant to Primary Salaries	1,825,724	912,088	50%
Conditional Grant for NAADS	138,876	0	0%
Conditional Grant to NGO Hospitals	9,903	4,952	50%
Conditional Grant to Functional Adult Lit	6,194	3,096	50%
NAADS (Districts) - Wage	155,345	79,178	51%
Conditional Grant to DSC Chairs' Salaries	24,523	9,000	37%
Conditional Grant to Agric. Ext Salaries	29,022	6,796	23%

Vote: 595 Ntoroko District**2014/15 Quarter 2****Summary: Cumulative Revenue Performance**

<i>US\$ 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
Conditional Grant to Primary Education	130,656	64,125	49%
2c. Other Government Transfers	2,175,518	1,187,362	55%
Avian Influenza Virus funds	11,440	0	0%
CAIP	30,000	0	0%
Census 2014 (by UBOS)	305,000	339,185	111%
Presidential Pledge (for Office Construction)	109,576	0	0%
Unspent balances – UnConditional Grants	2,815	2,815	100%
Unspent balances – Other Government Transfers	222,947	222,947	100%
Unspent balances – Conditional Grants	64,284	64,284	100%
GAVI	10,000	0	0%
Road Maintenance-Uganda Road Fund	776,600	405,542	52%
Global Funds - Malaria	3,000	0	0%
Medical Supplies (NMS)	160,000	0	0%
LRDP	310,000	105,145	34%
ICB-MOH/BTC	129,856	47,444	37%
UNEPI	40,000	0	0%
3. Local Development Grant	210,108	104,940	50%
LGMSD (Former LGDP)	210,108	104,940	50%
4. Donor Funding	904,421	67,457	7%
NTD RTI	60,000	4,012	7%
mTRAC	10,000	0	0%
UNICEF	682,421	60,400	9%
Unspent balances - donor		3,045	
BAYLOR	140,000	0	0%
UWA Support	12,000	0	0%
Total Revenues	10,821,793	4,713,094	44%

(i) Cumulative Performance for Locally Raised Revenues

By the end of second quarter, the district had received 202.5M (57%) of the expected annual local revenue. This performance is slightly above the expected level 50%. This revenue category consists of 100% local revenue registered at LLGs. The main sources are market sales at 59%. This is significant in that it has a budget of 50% of the expected local revenue. Other items performing well are other fees, licences LST all above 60%. Agency fees at 51%. Other revenue items like hotel tax do not apply in Ntoroko District. The local revenues in quarter two were greatly affected by floods that hit the District in October 2014.

(ii) Cumulative Performance for Central Government Transfers

The district received Shs 4.443bn as Central government transfers by the end of quarter two which is 60% of this revenue category budget and 94% of the total amount received in the second quarter. This is inclusive of the Shs.290M unspent last financial year. Under the central Government transfers, Conditional Government transfers revenue items are all above 50% as expected except for Ex-gratia allowances at 17%, Salary and gratuity for elected leaders at 18%, DSC's chair's salary at 37%, NAADs at 0%. (NAADS grant was disbanded but its IPF continues being reflected). Production and Marketing grant plus NAADs – wage component are the best at 64% and 51% respectively. Discretionary government transfers category is at 41% with District and Urban unconditional Grant non wage at 50% district unconditional grant wage at 53% as the best items the lowest is hard to reach allowances and Urban unconditional grant wage at 25% and 39% respectively. Under other Government transfers, Census funds was 111%, road fund at 52%, BTC/ICB at 37% LRDP at 34% and the rest of the items were at 0% and others had unspent funds rolled from 2013/14.

(iii) Cumulative Performance for Donor Funding

The major development partners i.e the donors category are UNICEF and BAYLOR which are had Shs 67,457,000 and 7% performance. UNICEF's contribution is 60,400M which is 9% of the expected revenue while BAYLOR had not released any funding in this quarter. Overall performance is at 7% quite below the expected 50%. There was shs. 3,045,000 unspent which was rolled from 2013/14 financial year. At this rate, this category is expected less than projected. Worth to note is that UNICEF contributes items like computer consumables, drugs in kind. Further, UNICEF the main partner is in the planning process for the next Country Program. Bigger releases are expected in the next half of the year

Vote: 595 Ntoroko District**2014/15 Quarter 2****Summary: Department Performance and Plans by Workplan****Workplan 1a: Administration****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	991,377	424,333	43%	245,762	215,497	88%
Locally Raised Revenues	19,572	40,402	206%	4,893	18,574	380%
Multi-Sectoral Transfers to LLGs	583,127	150,712	26%	143,951	74,902	52%
District Unconditional Grant - Non Wage	72,071	61,007	85%	17,767	27,103	153%
Transfer of District Unconditional Grant - Wage	228,910	143,582	63%	57,227	80,603	141%
Hard to reach allowances	87,697	28,630	33%	21,924	14,315	65%
<i>Development Revenues</i>	127,408	9,778	8%	35,756	4,408	12%
LGMSD (Former LGDP)	21,511	7,724	36%	5,377	2,354	44%
Multi-Sectoral Transfers to LLGs	93,897	2,054	2%	27,379	2,054	8%
District Unconditional Grant - Non Wage	12,000	0	0%	3,000	0	0%
Total Revenues	1,118,785	434,111	39%	281,518	219,905	78%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	991,377	424,330	43%	250,294	215,126	86%
Wage	729,684	222,764	31%	182,422	120,182	66%
Non Wage	261,693	201,566	77%	67,872	94,944	140%
<i>Development Expenditure</i>	127,408	9,777	8%	31,224	9,777	31%
Domestic Development	122,908	9,777	8%	27,363	9,777	36%
Donor Development	4,500	0	0%	3,861	0	0%
Total Expenditure	1,118,785	434,107	39%	281,518	224,903	80%
C: Unspent Balances:						
<i>Recurrent Balances</i>		3	0%			
<i>Development Balances</i>		1	0%			
Domestic Development		1	0%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		4	0%			

The department planned to receive 281.5M/= but received 219.9 m which is 78% of the quarterly budget and 39% of the annual budget. This is below performance compared to the expected level of 50%. The best performing revenue items are local revenue, UCG Non-Wage and wages all above 60% cumulatively Multi sectoral transfers are the lowest at 8% in the quarter meaning that the lower local governments did not fund the departmental activities as expected. Hard to reach is only at 33% cumulatively as a result of the low staffing levels especially in the sub counties. On expenditure side the deptment spent almost all the money it received

Reasons that led to the department to remain with unspent balances in section C above

There is no un spent balance.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1381 District and Urban Administration		

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Workplan 1a: Administration

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
No. (and type) of capacity building sessions undertaken	2	4
Availability and implementation of LG capacity building policy and plan	yes	yes
%age of LG establish posts filled	70	55
No. of vehicles purchased	1	0
<i>Function Cost (UShs '000)</i>	1,118,785	<i>434,107</i>
Cost of Workplan (UShs '000):	1,118,785	434,107

The department has paid salaries and hard to reach allowances for the three months for the sub county and district based staff, paid insurance for the vehicle No. UAR 508Z,. It organised and held 4 co-ordination meetings with S/county and Town Council Staff. Attended three workshops organised by Central government. Carried out two field meetings for revenue enhancement. Organised and conducted District executive Committee (DEC) meetings.

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 2: Finance****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	260,485	132,080	51%	65,735	61,568	94%
Conditional Grant to PAF monitoring	2,000	1,806	90%	500	403	81%
Locally Raised Revenues	22,618	8,660	38%	6,404	6,299	98%
Other Transfers from Central Government	1,003	0	0%	250	0	0%
Multi-Sectoral Transfers to LLGs	99,584	51,148	51%	21,012	20,502	98%
District Unconditional Grant - Non Wage	20,000	20,457	102%	5,000	10,125	203%
Transfer of District Unconditional Grant - Wage	84,050	46,020	55%	24,762	22,600	91%
Hard to reach allowances	31,230	3,989	13%	7,807	1,639	21%
<i>Development Revenues</i>	3,900	200	5%	0	200	
Multi-Sectoral Transfers to LLGs	900	200	22%	0	200	
District Unconditional Grant - Non Wage	3,000	0	0%	0	0	
Total Revenues	264,385	132,280	50%	65,735	61,768	94%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	260,485	131,844	51%	65,735	61,376	93%
Wage	99,050	74,150	75%	24,763	36,102	146%
Non Wage	161,435	57,694	36%	40,972	25,274	62%
<i>Development Expenditure</i>	3,900	200	5%	0	200	
Domestic Development	3,900	200	5%	0	200	
Donor Development	0	0		0	0	
Total Expenditure	264,385	132,044	50%	65,735	61,576	94%
C: Unspent Balances:						
<i>Recurrent Balances</i>		236	0%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		236	0%			

The department planned Budget for the Financial year was shilling 264,385,000 of which shs 65,735,000 was planned to be spent in Quarter two, of the planned Budget shs 61,576,000 which is 94% of the expected was realized to the department translating to an over all 50% budget performance. This is the required percentage at the of the second quarter. The best performing revenue items are local revenue at 101% d DUCG-Nonwage all above a 203% the worst ones are other government transfers at 0%. Almost all received funds were spent with the balance of only 236,000/=

Reasons that led to the department to remain with unspent balances in section C above

The unspent balance of Shs. 236,000 is account maintenance.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1481 Financial Management and Accountability(LG)		

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<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Date for submitting the Annual Performance Report	30/9/2014	30/9/2014
Value of LG service tax collection	5800000	3250000
Value of Hotel Tax Collected	1200000	500000
Value of Other Local Revenue Collections	351	200
Date of Approval of the Annual Workplan to the Council	31/05/2014	15/05/2015
Date for presenting draft Budget and Annual workplan to the Council	15/03/2014	15/03/2015
Date for submitting annual LG final accounts to Auditor General	30/9/2014	30/09/2014
Function Cost (UShs '000)	264,385	132,044
Cost of Workplan (UShs '000):	264,385	132,044

We procured stationery , book Accounts and finally payment of staff salary. Held revenue magement meetings at LLG and District levels for key stakeholders.

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 3: Statutory Bodies****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	387,408	220,346	57%	96,560	132,310	137%
Conditional Grant to DSC Chairs' Salaries	24,523	9,000	37%	5,850	4,500	77%
Conditional transfers to Contracts Committee/DSC/PA	28,120	14,060	50%	7,030	7,030	100%
Conditional transfers to DSC Operational Costs	12,647	6,324	50%	3,161	3,162	100%
Conditional transfers to Salary and Gratuity for LG ele	121,680	44,928	37%	30,420	22,464	74%
Conditional transfers to Councillors allowances and E	41,329	7,200	17%	10,332	3,600	35%
Locally Raised Revenues	36,467	38,403	105%	9,116	36,000	395%
Multi-Sectoral Transfers to LLGs	51,533	73,034	142%	12,875	47,854	372%
District Unconditional Grant - Non Wage	27,627	13,012	47%	6,906	7,700	111%
Transfer of District Unconditional Grant - Wage	43,480	14,385	33%	10,870	0	0%
<i>Development Revenues</i>		1,048		0	1,048	
Multi-Sectoral Transfers to LLGs		1,048		0	1,048	
Total Revenues	387,408	221,394	57%	96,560	133,358	138%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	387,408	220,326	57%	96,560	133,110	138%
Wage	231,013	114,834	50%	57,472	66,269	115%
Non Wage	156,395	105,492	67%	39,088	66,841	171%
<i>Development Expenditure</i>	0	1,048		0	1,048	
Domestic Development	0	1,048		0	1,048	
Donor Development	0	0		0	0	
Total Expenditure	387,408	221,374	57%	96,560	134,158	139%
C: Unspent Balances:						
<i>Recurrent Balances</i>		20	0%			
<i>Development Balances</i>		0				
Domestic Development		0				
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		20	0%			

The Department has an annual revenue estimate of Shs 387,408M of which it has received atotal of Shs 133.4M in quarter 2 one and cumulatively which Is 221.4M that is 57%. The best performing revenue items are Multisectoral transfers and wage which are above 70% meaning that the LLGs are committing more funds to the department and wages attracted some arrears. The departement was able to spend 134,158,000/= out of the received amount on council activities with un spent balance of 20,000/=

Reasons that led to the department to remain with unspent balances in section C above

The un spent balances of Shs 20,000 is for bank charges.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1382 Local Statutory Bodies		
No. of land applications (registration, renewal, lease extensions) cleared	50	0
No.of Auditor Generals queries reviewed per LG	6	3
No. of LG PAC reports discussed by Council	4	1
Function Cost (UShs '000)	387,408	221,374
Cost of Workplan (UShs '000):	387,408	221,374

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Workplan 3: Statutory Bodies

The departement conducted council meeting with the corresponding council committees, delivered statutory reports to the relevant authorities, preparation of Bid documents and award of contracts,conducting political monitoring and sectoral committee meetings.The DSC confimed and promoted 10 staff to different postions

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 4: Production and Marketing****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	318,993	138,892	44%	92,037	26,691	29%
Conditional Grant to Agric. Ext Salaries	29,022	6,796	23%	7,000	0	0%
Conditional transfers to Production and Marketing	13,250	14,722	111%	3,586	7,361	205%
NAADS (Districts) - Wage	155,345	79,178	51%	51,258	0	0%
Locally Raised Revenues	7,000	0	0%	1,750	0	0%
Other Transfers from Central Government	12,440	3,700	30%	3,110	0	0%
Multi-Sectoral Transfers to LLGs	12,300	1,025	8%	2,925	0	0%
District Unconditional Grant - Non Wage	2,000	0	0%	500	0	0%
Transfer of District Unconditional Grant - Wage	61,545	31,751	52%	15,386	19,330	126%
Hard to reach allowances	26,091	1,720	7%	6,522	0	0%
<i>Development Revenues</i>	380,320	85,456	22%	85,110	0	0%
Conditional Grant for NAADS	138,876	0	0%	34,719	0	0%
Conditional transfers to Production and Marketing	16,195	4,049	25%	4,384	0	0%
Unspent balances – Other Government Transfers	22,000	22,000	100%	0	0	
Unspent balances – Conditional Grants	15,718	15,718	100%	0	0	
Other Transfers from Central Government	174,181	43,545	25%	43,545	0	0%
Multi-Sectoral Transfers to LLGs	13,350	144	1%	2,462	0	0%
Total Revenues	699,312	224,348	32%	177,147	26,691	15%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	318,993	138,892	44%	79,196	110,062	139%
Wage	245,912	112,934	46%	61,477	93,718	152%
Non Wage	73,081	25,958	36%	17,719	16,344	92%
<i>Development Expenditure</i>	380,320	69,734	18%	97,951	53,374	54%
Domestic Development	380,320	69,734	18%	97,951	53,374	54%
Donor Development	0	0		0	0	
Total Expenditure	699,312	208,626	30%	177,147	163,435	92%
C: Unspent Balances:						
<i>Recurrent Balances</i>		0	0%			
<i>Development Balances</i>		15,722	4%			
Domestic Development		15,722	4%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		15,722	2%			

The Production sector has an Annual budget of 699 million of which in 2nd quarter , the sector received 26.6 million which is 15% of the quarterly budget of 177 million. Funds received cumulatively so far total to 224.3 million which is 32 % of the annual budget. The best performing grants are district Unconditional grant-wage of 19.3 million used to pay Agriculture staff salaries and PMG grant totalling to 7,361,000= .The sector was not funded under NAADS, Local Revenue and and other Government

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balances of 15,722,000= are for development projects inclusive of the Rwebisengo womens milk dairy house (11.78M) and the ready to award coffee and mango fruit fly chemical procurements (3M) with 1M reserved for the procurement of fish fries

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
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Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 4: Production and Marketing**

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0181 Agricultural Advisory Services		
No. of functional Sub County Farmer Forums	10	0
No. of farmers accessing advisory services	8600	478
No. of farmer advisory demonstration workshops	10	0
No. of farmers receiving Agriculture inputs	1220	176
Function Cost (US\$ '000)	138,806	0
Function: 0182 District Production Services		
No. of fish ponds stocked	2	0
Quantity of fish harvested	2000	222
No of plant marketing facilities constructed	1	0
No. of livestock vaccinated	140000	61406
No of livestock by types using dips constructed	140000	66378
No. of livestock by type undertaken in the slaughter slabs	1208	731
No. of fish ponds constructed and maintained	1	0
Function Cost (US\$ '000)	554,406	202,150
Function: 0183 District Commercial Services		
No of cooperative groups supervised	13	15
No. of cooperative groups mobilised for registration	2	3
No. of cooperatives assisted in registration	2	3
A report on the nature of value addition support existing and needed	No	No
Function Cost (US\$ '000)	6,100	6,476
Cost of Workplan (US\$ '000):	699,312	208,626

In 2nd quarter, procurement of agriculture inputs for LRDP groups is under way awaiting PDU evaluations. BOQ's and designs for construction of Kyabukunguru market loading ramp, kibuuku Slab and Milk cooler house in Rwebisengo in place and awaiting PDU awards. Retention paid to standard civil works following completion of Nyakasenyi market shelter and loading ramp construction as well as fencing plus VIP latrine construction at Nombe market. Final payments for agriculture supplies to groups under LRDP paid to wilcom

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 5: Health****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	1,351,275	442,379	33%	337,817	210,121	62%
Conditional Grant to PHC Salaries	811,461	323,338	40%	202,865	161,750	80%
Conditional Grant to PHC- Non wage	54,896	27,484	50%	13,724	13,733	100%
Conditional Grant to NGO Hospitals	9,903	4,952	50%	2,475	2,476	100%
Locally Raised Revenues	3,500	0	0%	875	0	0%
Other Transfers from Central Government	304,081	72,606	24%	76,020	25,162	33%
Multi-Sectoral Transfers to LLGs	18,014	0	0%	4,503	0	0%
Hard to reach allowances	149,420	13,999	9%	37,355	7,000	19%
<i>Development Revenues</i>	692,237	140,037	20%	165,678	29,848	18%
Conditional Grant to PHC - development	119,391	59,696	50%	29,850	29,848	100%
Donor Funding	452,124	48,812	11%	113,031	0	0%
LGMSD (Former LGDP)	25,550	0	0%	6,387	0	0%
Unspent balances – Other Government Transfers	31,529	31,529	100%	0	0	0%
Multi-Sectoral Transfers to LLGs	63,643	0	0%	16,410	0	0%
Total Revenues	2,043,512	582,416	29%	503,495	239,969	48%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	1,351,275	442,234	33%	337,500	221,269	66%
Wage	811,461	323,338	40%	151,537	161,750	107%
Non Wage	539,814	118,896	22%	185,963	59,519	32%
<i>Development Expenditure</i>	692,237	75,037	11%	165,995	22,704	14%
Domestic Development	240,113	26,225	11%	65,064	22,704	35%
Donor Development	452,124	48,812	11%	100,931	0	0%
Total Expenditure	2,043,512	517,271	25%	503,495	243,973	48%
C: Unspent Balances:						
<i>Recurrent Balances</i>		145	0%			
<i>Development Balances</i>		65,000	9%			
Domestic Development		65,000	27%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		65,145	3%			

The department's annual budget 2014/15 is 2,043,512,000. We expected to receive 503,495,000 however 239,969,000/= which is 48% of the quarterly budget and 29% of the annual budget. This is much lower than the expected level of 50%. There are however some revenue items which are performing as expected like PHC Devt, PHC Non Wage, PHC NGO Hospital representing 50% of the annual budget which is the expected proportions. Transfers from lower local governments, LGMSD to department, and Locally Raised revenue and Donor remained at 0%. The main donor to the department is under transition stage i.e to a new Country Program. The department had unspent balances worth.

Reasons that led to the department to remain with unspent balances in section C above

the balance of money on the account, about 60M is basically capital development funds reserved for kick off of ward construction at Karugutu HCIV expected to start next Qtr. The remaining balance is for retention.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0881 Primary Healthcare		

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 5: Health**

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Value of essential medicines and health supplies delivered to health facilities by NMS	6	6
Value of health supplies and medicines delivered to health facilities by NMS	200000000	6
Number of health facilities reporting no stock out of the 6 tracer drugs.	6	6
Number of inpatients that visited the NGO hospital facility	240	208
No. and proportion of deliveries conducted in NGO hospitals facilities.	220	94
Number of outpatients that visited the NGO hospital facility	3000	1421
Number of trained health workers in health centers	160	60
No.of trained health related training sessions held.	20	24
Number of outpatients that visited the Govt. health facilities.	98800	32628
Number of inpatients that visited the Govt. health facilities.	3000	1533
No. and proportion of deliveries conducted in the Govt. health facilities	2500	339
%age of approved posts filled with qualified health workers	75	72
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	15
No. of children immunized with Pentavalent vaccine	4250	1448
Function Cost (US\$ '000)	2,043,512	517,271
Cost of Workplan (US\$ '000):	2,043,512	517,271

Performance in this quarter was as indicated below;

- No. of trained health workers in health centres was 58 (58.5%) on government payroll. PEPFAR/BAYLOR HR support gets us at 72%, outpatients that visited government health facilities were 16,941 & those that visited PNFP facility were 971, all indicate an improvement from last Qtr. Inpatients who were treated at government facilities were 895 and PNFP facility were 73. Under one year children who were immunized with DPT 1 for government facilities were 647 whereas for PNFP were 121 compared with underones who received third dose DPT in government facilities 530 and PNFP 89. ANC 1 attendancies in government facilities were 586 and PNFP 56 compared with pregnant mothers who completed their 4th ANC in government facilities 246 and PNFP 26. supervised deliveries in government facilities 259 & PNFP 38. NMS delivered medicines to all government health facilities and about 40 health workers with a representation from all health facilities in the district were trained in M&E and GLM to enhance their health leadership and management skills. Complete rehabilitation of the the blown off roof

Vote: 595 Ntoroko District

2014/15 Quarter 2

Workplan 6: Education

(i) Highlights of Revenue and Expenditure

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	2,837,588	1,299,556	46%	569,620	606,891	107%
Conditional Grant to Primary Salaries	1,825,724	912,088	50%	329,301	416,123	126%
Conditional Grant to Secondary Salaries	216,320	78,174	36%	59,268	37,418	63%
Conditional Grant to Primary Education	130,656	64,125	49%	25,627	29,956	117%
Conditional Grant to Secondary Education	165,383	81,464	49%	30,549	40,732	133%
Conditional transfers to School Inspection Grant	15,800	7,888	50%	3,950	3,938	100%
Locally Raised Revenues	7,400	0	0%	1,850	0	0%
Other Transfers from Central Government	2,465	0	0%	616	0	0%
Multi-Sectoral Transfers to LLGs	1,380	0	0%	345	0	0%
District Unconditional Grant - Non Wage	8,000	0	0%	2,000	0	0%
Transfer of District Unconditional Grant - Wage	62,989	21,276	34%	15,747	10,638	68%
Hard to reach allowances	401,471	134,541	34%	100,367	68,086	68%
<i>Development Revenues</i>	719,232	241,326	34%	119,610	120,663	101%
Conditional Grant to SFG	482,652	241,326	50%	60,466	120,663	200%
Donor Funding	175,776	0	0%	43,944	0	0%
LGMSD (Former LGDP)	25,970	0	0%	6,492	0	0%
Multi-Sectoral Transfers to LLGs	34,834	0	0%	8,708	0	0%
Total Revenues	3,556,820	1,540,882	43%	689,230	727,554	106%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	2,837,588	1,329,357	47%	602,672	606,933	101%
Wage	2,105,033	1,011,538	48%	421,076	464,179	110%
Non Wage	732,555	317,819	43%	181,596	142,754	79%
<i>Development Expenditure</i>	719,232	25,450	4%	86,558	24,778	29%
Domestic Development	543,456	25,450	5%	44,938	24,778	55%
Donor Development	175,776	0	0%	41,620	0	0%
Total Expenditure	3,556,820	1,354,807	38%	689,230	631,711	92%
C: Unspent Balances:						
<i>Recurrent Balances</i>		-29,801	-1%			
<i>Development Balances</i>		215,876	30%			
Domestic Development		215,876	40%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		186,075	5%			

The department received 727,554,000/= which is 106% of the second quarter budget of shillings 689,230,000. Cumulatively, the department has received 1,540,882,000/= which is 43% of the annual budget thus below the expected level of 50%. The best performing items cumulatively are salary at 49%, School Facility Grant at 49%, USE at 50%. The rest are below 40% i.e USE at 36%, District unconditional grant non wage and hard to reach allowances at 34%. The worst were Local revenue, donor fund and LGMSD at 0%. The department spent shillings 631,711,000/= which was 92% of the quarterly budget and 37% of the annual budget. There was unspent balance of shs 215,876,000/= which meant for capital project and is rolled quarter 3.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent funds is under Development category i.e SFG 215,876,000 and is meant for classrooms/and teachers houses construction of which the construction are on going and not yet attracted payment certificates

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
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Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 6: Education****Function: 0781 Pre-Primary and Primary Education**

No. of teachers paid salaries	335	325
No. of qualified primary teachers	335	325
No. of pupils enrolled in UPE	15526	11300
No. of student drop-outs	250	82
No. of Students passing in grade one	175	0
No. of pupils sitting PLE	900	837
No. of classrooms constructed in UPE	6	0
No. of classrooms rehabilitated in UPE	335	0
No. of teacher houses constructed	3	1
No. of primary schools receiving furniture	108	0
Function Cost (US\$ '000)	2,899,774	1,155,657

Function: 0782 Secondary Education

No. of teaching and non teaching staff paid	22	22
No. of students passing O level	3	0
No. of students sitting O level	250	250
No. of students enrolled in USE	2	3
Function Cost (US\$ '000)	381,703	159,638

Function: 0783 Skills Development

Function Cost (US\$ '000)	0	0
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Function: 0784 Education & Sports Management and Inspection

No. of primary schools inspected in quarter	58	50
No. of secondary schools inspected in quarter	5	4
No. of inspection reports provided to Council	8	2
Function Cost (US\$ '000)	235,343	39,512

Function: 0785 Special Needs Education

No. of SNE facilities operational	37	37
No. of children accessing SNE facilities	75	0
Function Cost (US\$ '000)	40,000	0
Cost of Workplan (US\$ '000):	3,556,820	1,354,807

Compete construction of Rwensenene and Nyakatonzi primary schools, Held three planning meetings with Head teachers, carried out 4 field inspections in all schools. Transferred and deployed 15 teachers, and payment of salary and hard to reach all staff in education institutions and departmental staff. The District organised and conducted PLE and USE examinations

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 7a: Roads and Engineering****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	733,624	363,254	50%	183,416	233,932	128%
Locally Raised Revenues	1,960	0	0%	500	0	0%
Other Transfers from Central Government	687,600	338,534	49%	171,900	219,014	127%
Multi-Sectoral Transfers to LLGs	0	5,116		0	5,116	
District Unconditional Grant - Non Wage	1,000	0	0%	250	0	0%
Transfer of District Unconditional Grant - Wage	43,064	19,604	46%	10,766	9,802	91%
<i>Development Revenues</i>	433,700	214,308	49%	72,250	1,000	1%
Unspent balances – Other Government Transfers	144,700	144,700	100%	0	0	
Other Transfers from Central Government	289,000	69,608	24%	72,250	1,000	1%
Total Revenues	1,167,324	577,562	49%	255,666	234,932	92%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	733,624	361,486	49%	181,737	216,531	119%
Wage	43,064	27,278	63%	10,766	13,639	127%
Non Wage	690,560	334,208	48%	170,971	202,892	119%
<i>Development Expenditure</i>	433,700	135,218	31%	73,929	1,000	1%
Domestic Development	433,700	135,218	31%	73,929	1,000	1%
Donor Development	0	0		0	0	
Total Expenditure	1,167,324	496,704	43%	255,666	217,531	85%
C: Unspent Balances:						
<i>Recurrent Balances</i>		1,768	0%			
<i>Development Balances</i>		79,090	18%			
Domestic Development		79,090	18%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		80,858	7%			

The Department received 234.9M/= (mainly from mainly from Uganda road fund . The funds received are 92% of the quarterly budget and 49% of the annual budget which is almost the exted level. The fair performing revenue grants close to 50% (cummulatively) are road fund, mulsectoral transfers and wage the rest are below 45 or 0%. Of the quarter received funds, only 85% was spent leaving a a balance of Shs 80.9M.

Reasons that led to the department to remain with unspent balances in section C above

Unspent balance is on the cost of road rehabilitation, wassa- wanaba bridge construction which are under procurement (Solister General) the rest have been awraded and works on going.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0481 District, Urban and Community Access Roads		
No of bottle necks removed from CARs	6	6
Length in Km of Urban unpaved roads routinely maintained	4	10
Length in Km of Urban unpaved roads periodically maintained	60	35
Length in Km of District roads routinely maintained	119	119
Length in Km of District roads periodically maintained	12	17
No. of bridges maintained	8	0
Function Cost (UShs '000)	814,142	464,808
Function: 0482 District Engineering Services		

Vote: 595 Ntoroko District**2014/15 Quarter 2*****Workplan 7a: Roads and Engineering***

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
<i>Function Cost (US\$ '000)</i>	353,182	<i>31,896</i>
Cost of Workplan (US\$ '000):	1,167,324	496,704

Maintenance of bridges and final payments were effected as retention for Nyakasenyi culvert bridge and Wasa-economic culvert bridge. Routine maintenance works were carried out along Nyabikungu-Kyamutema road and Nombewanka road 14Km. Second quarter reports under road fund for F/Y 2014-2015 were prepared and submitted to URF, the department attended co-ordination meeting for the construction of (CAIIP and UNRA) roads funded projects

Vote: 595 Ntoroko District

2014/15 Quarter 2

Workplan 7b: Water

(i) Highlights of Revenue and Expenditure

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	69,737	29,272	42%	17,433	15,909	91%
Sanitation and Hygiene	23,000	11,500	50%	5,750	5,750	100%
Locally Raised Revenues	3,500	2,546	73%	875	2,546	291%
Other Transfers from Central Government	4,367	0	0%	1,091	0	0%
Multi-Sectoral Transfers to LLGs	10,500	0	0%	2,625	0	0%
Transfer of District Unconditional Grant - Wage	28,370	15,226	54%	7,092	7,613	107%
<i>Development Revenues</i>	568,184	228,784	40%	191,802	82,250	43%
Conditional transfer for Rural Water	329,000	164,500	50%	139,077	82,250	59%
Donor Funding	80,000	0	0%	20,000	0	0%
Unspent balances – Other Government Transfers	9,000	0	0%	0	0	
Unspent balances – Conditional Grants	64,284	64,284	100%	0	0	
Other Transfers from Central Government	15,000	0	0%	15,000	0	0%
Multi-Sectoral Transfers to LLGs	70,900	0	0%	17,725	0	0%
Total Revenues	637,921	258,056	40%	209,235	98,159	47%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	69,737	29,271	42%	14,808	15,909	107%
Wage	28,370	15,226	54%	7,092	7,613	107%
Non Wage	41,367	14,046	34%	7,716	8,296	108%
<i>Development Expenditure</i>	568,184	149,556	26%	194,427	64,627	33%
Domestic Development	428,184	149,556	35%	170,377	64,627	38%
Donor Development	140,000	0	0%	24,050	0	0%
Total Expenditure	637,921	178,827	28%	209,235	80,536	38%
C: Unspent Balances:						
<i>Recurrent Balances</i>		1	0%			
<i>Development Balances</i>		79,228	14%			
Domestic Development		79,228	19%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		79,229	12%			

The department's total revenue for this quarter is Shs. 98,159,000 which is about 47% of the quarterly plan, giving a cumulative revenue of Shs 258,056,00/= and 40% and is below the expectation of 50% by 10%. The major revenue sources are Sanitation and hygiene at 100%, wages, local revenue at above 100% though insignificant and conditional grant for rural water. Shs.80,536,000 was spent in this quarter i.e 38% of the quarterly plan and 38% of the annual budgeted expenditures. There is unspent balance of Shs. 79,229,000 which is about 12% of the annual budget.

Reasons that led to the department to remain with unspent balances in section C above

The un spent money is for water Capital Projects like Shallow wells, boreholes, spring protections and purchase of departmental vehicle. Most of these projects , the works are on going at 50% averagely and their funds have been rolled to quarter 3.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0981 Rural Water Supply and Sanitation		

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 7b: Water**

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1
No. of supervision visits during and after construction	12	6
No. of water points tested for quality	36	26
No. of District Water Supply and Sanitation Coordination Meetings	4	2
No. of Mandatory Public notices displayed with financial information (release and expenditure)	6	3
No. of sources tested for water quality	12	6
No. of water points rehabilitated	15	3
% of rural water point sources functional (Gravity Flow Scheme)	80	80
% of rural water point sources functional (Shallow Wells)	80	80
No. of water pump mechanics, scheme attendants and caretakers trained	40	0
No. of water and Sanitation promotional events undertaken	6	1
No. of water user committees formed.	8	2
No. Of Water User Committee members trained	26	20
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	3	2
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	3
No. of public latrines in RGCs and public places	3	0
No. of springs protected	2	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	4	1
No. of deep boreholes drilled (hand pump, motorised)	4	3
Function Cost (US\$ '000)	637,921	178,827
Function: 0982 Urban Water Supply and Sanitation		
Function Cost (US\$ '000)	0	0
Cost of Workplan (US\$ '000):	637,921	178,827

The department paid 40% for the water department vehicle, assessed and evaluated projects for procurement, sensitised communities on Sanitation & Hygiene, carried out water quality testing and coordination meeting. The departmental staff attended district planning and review meeting with TSU-6. Data collection and analysis of water facilities was also carried out.

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 8: Natural Resources****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	89,063	21,830	25%	22,990	10,915	47%
Conditional Grant to District Natural Res. - Wetlands (4,435	2,218	50%	1,108	1,109	100%
Locally Raised Revenues	12,000	0	0%	3,000	0	0%
Multi-Sectoral Transfers to LLGs	10,529	0	0%	3,357	0	0%
District Unconditional Grant - Non Wage	22,099	0	0%	5,525	0	0%
Transfer of District Unconditional Grant - Wage	40,000	19,612	49%	10,000	9,806	98%
<i>Development Revenues</i>	2,348	2,000	85%	500	2,000	400%
LGMSD (Former LGDP)	2,348	2,000	85%	500	2,000	400%
Total Revenues	91,411	23,830	26%	23,490	12,915	55%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	89,063	21,830	25%	22,897	10,915	48%
Wage	40,000	19,612	49%	10,000	9,806	98%
Non Wage	49,063	2,218	5%	12,897	1,109	9%
<i>Development Expenditure</i>	2,348	1,856	79%	593	1,856	313%
Domestic Development	2,348	1,856	79%	593	1,856	313%
Donor Development	0	0		0	0	
Total Expenditure	91,411	23,685	26%	23,490	12,771	54%
C: Unspent Balances:						
<i>Recurrent Balances</i>		0	0%			
<i>Development Balances</i>		144	6%			
Domestic Development		144	6%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		145	0%			

The departmental annual budget is 91,411,000/= with a quarterly budget of 23,490,000/=. The department received 12,915,000= which was 55% of the total quarterly budget and 26% of the annual budget cumulatively. Out of this money 9,806,000/= was for staff salaries while 1,109,000/= was conditional grant for wetland management and 2,000,000 was LGMSD. The department appears not to be a priority as evidenced by no local funding even at LLG level

Reasons that led to the department to remain with unspent balances in section C above

the department had unspent balance of Shs. 145,000

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0983 Natural Resources Management		

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 8: Natural Resources**

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Area (Ha) of trees established (planted and surviving)	2000	0
No. of Agro forestry Demonstrations	200	0
No. of monitoring and compliance surveys/inspections undertaken	8	4
No. of Water Shed Management Committees formulated	4	2
No. of Wetland Action Plans and regulations developed	8	4
Area (Ha) of Wetlands demarcated and restored	1	1
No. of community women and men trained in ENR monitoring	8	2
No. of monitoring and compliance surveys undertaken	12	3
No. of new land disputes settled within FY	20	0
Function Cost (US\$ '000)	91,411	23,685
Cost of Workplan (US\$ '000):	91,411	23,685

During this quarter three staff salaries were paid for each of the three staff in the department, forestry inspections were conducted to check on tree cutting in Karugutu sub-county, wetland management, river bank management and general environment education were also conducted in different parts of the district and environmental screening of LGMSD projects.

Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 9: Community Based Services****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	170,343	75,890	45%	42,584	36,588	86%
Conditional Grant to Functional Adult Lit	6,194	3,096	50%	1,548	1,548	100%
Conditional Grant to Community Devt Assistants Non	1,569	784	50%	392	392	100%
Conditional Grant to Women Youth and Disability Gr	5,650	2,824	50%	1,412	1,412	100%
Conditional transfers to Special Grant for PWDs	11,795	5,898	50%	2,948	2,949	100%
Locally Raised Revenues	3,000	2,500	83%	750	2,500	333%
Other Transfers from Central Government	3,500	4,045	116%	875	2,200	251%
Multi-Sectoral Transfers to LLGs	24,889	7,655	31%	6,222	2,455	39%
District Unconditional Grant - Non Wage	1,000	2,000	200%	250	0	0%
Transfer of District Unconditional Grant - Wage	79,000	44,220	56%	19,750	21,698	110%
Hard to reach allowances	33,747	2,868	8%	8,437	1,434	17%
<i>Development Revenues</i>	182,274	30,973	17%	45,568	9,438	21%
Donor Funding	90,000	12,097	13%	22,500	0	0%
LGMSD (Former LGDP)	37,753	18,876	50%	9,438	9,438	100%
Other Transfers from Central Government	53,000	0	0%	13,250	0	0%
Multi-Sectoral Transfers to LLGs	1,521	0	0%	380	0	0%
Total Revenues	352,617	106,863	30%	88,152	46,026	52%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	170,343	71,707	42%	42,582	33,984	80%
Wage	79,000	46,722	59%	19,750	21,698	110%
Non Wage	91,343	24,985	27%	22,832	12,286	54%
<i>Development Expenditure</i>	182,274	17,097	9%	45,570	5,000	11%
Domestic Development	90,753	5,000	6%	22,690	5,000	22%
Donor Development	91,521	12,097	13%	22,880	0	0%
Total Expenditure	352,617	88,804	25%	88,152	38,984	44%
C: Unspent Balances:						
<i>Recurrent Balances</i>		4,183	2%			
<i>Development Balances</i>		13,876	8%			
Domestic Development		13,876	15%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		18,059	5%			

The departmental annual budget is 352,6117 million from central Government transfers, Development partners, LGMSD and other central Government transfers. Quartely the department planned to rcieve 88,985 million and eventually received 46,026,000 million which is 52% of the quarterly budget. Cummulatively the department has received 30% of the departmental annual budget lower than the expected 50%. The mostly funded component are wage which is 110% which is due to payment of hard to reach to staff. Also to note is that the department received 100% of its central government transfers and did not receive any local funding and donor support in the quarter.

Reasons that led to the department to remain with unspent balances in section C above

The department has got un spent balance of 18.059M/= . This is money from CDD and Special Grant for PWD which is supposed to be given to community groups after being assessed, apraised and submitted proposals. The process is on going

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
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Vote: 595 Ntoroko District**2014/15 Quarter 2****Workplan 9: Community Based Services**

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1081 Community Mobilisation and Empowerment		
No. of children settled	30	20
No. FAL Learners Trained	153	29
No. of children cases (Juveniles) handled and settled	120	51
No. of Youth councils supported	1	1
No. of assisted aids supplied to disabled and elderly community	30	2
No. of women councils supported	1	1
Function Cost (UShs '000)	352,617	88,804
Cost of Workplan (UShs '000):	352,617	88,804

The department conducted training of sub county stakeholders on operation of YLP, Held community based staff meeting, conducted sub county FAL reviw meetings, submission of OVC/FAL reports to the MGLSD, Supported probation and social welfare office and police to follow up violence against children cases at sub county level and facilitated sub county CDOs to assess and appraise community based groups to be supported 2014/15

Vote: 595 Ntoroko District

2014/15 Quarter 2

Workplan 10: Planning

(i) Highlights of Revenue and Expenditure

<i>UShs Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	418,515	342,175	82%	28,580	22,733	80%
Conditional Grant to PAF monitoring	13,849	3,000	22%	3,462	2,000	58%
Locally Raised Revenues	9,842	800	8%	2,415	800	33%
Unspent balances – Other Government Transfers	2,815	2,815	100%	0	0	
Other Transfers from Central Government	337,776	314,166	93%	8,394	6,736	80%
Multi-Sectoral Transfers to LLGs	4,600	0	0%	1,900	0	0%
District Unconditional Grant - Non Wage	9,670	5,000	52%	2,418	5,000	207%
Transfer of District Unconditional Grant - Wage	39,963	16,394	41%	9,991	8,197	82%
<i>Development Revenues</i>	49,500	4,599	9%	12,625	2,099	17%
Donor Funding	40,500	0	0%	10,125	0	0%
LGMSD (Former LGDP)	9,000	4,599	51%	2,500	2,099	84%
Total Revenues	468,015	346,774	74%	41,205	24,832	60%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	418,515	340,278	81%	25,755	47,276	184%
Wage	39,963	16,394	41%	9,990	8,197	82%
Non Wage	378,552	323,884	86%	15,765	39,079	248%
<i>Development Expenditure</i>	49,500	3,307	7%	15,450	3,307	21%
Domestic Development	9,000	3,307	37%	1,950	3,307	170%
Donor Development	40,500	0	0%	13,500	0	0%
Total Expenditure	468,015	343,585	73%	41,205	50,583	123%
C: Unspent Balances:						
<i>Recurrent Balances</i>		1,897	0%			
<i>Development Balances</i>		1,292	3%			
Domestic Development		1,292	14%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		3,189	1%			

By the end of the quarter, the department had received Shs. 24,832 which is 60% of the planned quarter revenue and 70% of the annual budget cumulatively. The main sources is wages at 8.197M, Other Gvt transfers at 6.7M, and UCG Non wage at 5M. The department spent Shs. 50,583,000 which is above the funds that 87% of the funds that were received. This includes unspent balances rolled from in quarter 1 mainly for Census activities rolled from quarter 1. There was unspent balance of Shs.3.2M

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance Shs. 3.2M is for monitoring which had not yet been paid for by the end of the quarter.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1383 Local Government Planning Services		
No of qualified staff in the Unit	2	2
No of Minutes of TPC meetings	12	6
No of minutes of Council meetings with relevant resolutions	4	2
Function Cost (UShs '000)	468,015	343,585
Cost of Workplan (UShs '000):	468,015	343,585

The department cleared some of the remaining Census 2014 activities, Staff salaries for the three months was paid, 3

Vote: 595 Ntoroko District

2014/15 Quarter 2

Workplan 10: Planning

TPC meetings were held and quarter four reports ie OBT, LGMSD, LRDP were submitted to OPM and MoFPED. Staff mentored LLGs on preparation of the five year development plans. Planning guidelines were distributed to all LLGs.

Vote: 595 Ntoroko District

2014/15 Quarter 2

Workplan 11: Internal Audit

(i) Highlights of Revenue and Expenditure

<i>UShs Thousand</i>	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	34,283	39,842	116%	8,625	19,931	231%
Conditional Grant to PAF monitoring	1,763	2,000	113%	420	0	0%
Locally Raised Revenues	4,200	0	0%	1,000	0	0%
Unspent balances – Other Government Transfers	1,059	0	0%	265	0	0%
Multi-Sectoral Transfers to LLGs	4,400	24,584	559%	1,100	12,464	1133%
District Unconditional Grant - Non Wage	7,500	2,000	27%	2,000	2,000	100%
Transfer of District Unconditional Grant - Wage	15,360	11,258	73%	3,840	5,467	142%
Total Revenues	34,283	39,842	116%	8,625	19,931	231%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	34,283	39,828	116%	8,625	20,404	237%
Wage	15,360	34,272	223%	3,840	17,011	443%
Non Wage	18,923	5,556	29%	4,785	3,393	71%
<i>Development Expenditure</i>	0	0		0	0	
Domestic Development	0	0		0	0	
Donor Development	0	0		0	0	
Total Expenditure	34,283	39,828	116%	8,625	20,404	237%
C: Unspent Balances:						
<i>Recurrent Balances</i>		14	0%			
<i>Development Balances</i>		0				
Domestic Development		0				
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		14	0%			

The department received 19.9M/- as a total release for the quarter. The best performing sources were wages at 17,011,000 broken into urban wage at 11,544,00/- and 5,467,000 as district wage. For operation costs the department received 2,000,000/- as non wage with the rest of the budget items being zero except for TCs funding of the department as Mult-sectoral transfer. The department spent almost all the funds with the balance on account as 14,000

Reasons that led to the department to remain with unspent balances in section C above

14,000 was to cater for bank charges.

(ii) Highlights of Physical Performance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1482 Internal Audit Services		
No. of Internal Department Audits	4	2
Date of submitting Quaterly Internal Audit Reports	10/10/2013	15/01/2015
<i>Function Cost (UShs '000)</i>	34,283	39,828
Cost of Workplan (UShs '000):	34,283	39,828

1 Quarterly internal audit report for 2nd quarter was produced and delivered to council,