

Vote: 606 Nwoya 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

Nwoya District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	673,294	257,740	752,792
2a. Discretionary Government Transfers	1,578,224	1,406,883	3,278,245
2b. Conditional Government Transfers	8,384,941	6,153,923	7,983,900
2c. Other Government Transfers	1,560,700	626,964	1,535,337
3. Local Development Grant		299,344	0
4. Donor Funding	1,432,769	1,615,848	0
Total Revenues	13,629,928	10,360,703	13,550,274

Planned Revenues for 2016/17

The revenue budget for FY 2016/17 is Shs 13,550,274,000= as compared to Shs 13,629,928,000= in the 2015/16 FY indicating a reduction of about 0.6% due to non projection of donor funds and the change in allocation formulae by Central Govt. Out of the planned Shs 13,550,274,000=, Local Revenue will only contribute 5.5% due to low revenue base, Central Government transfers shall contribute 94.5% while Donor funding not projected because of non commitment by form of MOU and shall be presented as sup

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17	
	Approved Budget	Actual Expenditure by end of March	Approved Budget	
1a Administration	959,992	481,107	749,048	
2 Finance	389,496	309,053	503,231	
3 Statutory Bodies	515,748	376,551	415,625	
4 Production and Marketing	263,498	79,439	1,221,988	
5 Health	2,208,613	1,576,004	2,124,279	
6 Education	5,188,376	3,664,349	4,916,055	
7a Roads and Engineering	1,435,805	929,888	947,140	
7b Water	773,097	523,566	508,947	
8 Natural Resources	92,514	63,308	214,333	
9 Community Based Services	1,656,885	526,052	1,697,410	
10 Planning	72,369	49,032	150,987	
11 Internal Audit	73,534	19,562	101,231	
Grand Total	13,629,928	8,597,911	13,550,274	
	Wage Rec't:	5,962,620	4,302,019	6,664,417
	Non Wage Rec't:	1,871,089	1,303,183	2,371,887
	Domestic Dev't	4,363,450	1,920,972	4,513,970
	Donor Dev't	1,432,769	1,071,737	0

Planned Expenditures for 2016/17

The District plans to spend Shs 13,550,274,000= in the FY 2016/17 as compared to Shs 13,629,928,000= in 2015/16 indicating a decrease of about 0.6% because donor funds is not projected. The total planned expenditure is structured as follows; wage component is 49%, Non wage recurrent is 18%, Domestic development is at 33% while donor development budget is nil. Wage allocation increased by 12% as result of the planned recruitment, domestic

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Executive Summary

development budget increased by 3% due to new IPFs by

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	673,294	257,740	752,792
Local Government Hotel Tax		0	17,150
Rent & Rates from other Gov't Units	6,900	0	4,800
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	500	0	1,000
Quarry Charges		0	25,000
Park Fees	1,000	0	2,146
Other Fees and Charges	22,200	21,594	22,200
Unspent balances – Locally Raised Revenues		11,441	
Local Service Tax	25,000	32,848	35,000
Market/Gate Charges	4,000	0	4,000
Land Fees	90,000	17,860	108,156
Group registration		50	3,000
Ground rent		0	5,950
Business licences	2,000	0	6,760
Animal & Crop Husbandry related levies	1,000	0	
Advertisements/Billboards	4,000	0	7,630
Miscellaneous	510,000	169,611	510,000
Local Hotel Tax	6,694	4,336	
2a. Discretionary Government Transfers	1,578,224	1,292,323	3,278,245
Urban Discretionary Development Equalization Grant	17,894	13,420	48,302
Urban Unconditional Grant (Non-Wage)	55,346	40,003	77,294
District Unconditional Grant (Wage)	810,823	664,715	1,219,956
District Unconditional Grant (Non-Wage)	310,592	226,449	572,256
District Discretionary Development Equalization Grant	314,006	310,341	1,282,494
Urban Unconditional Grant (Wage)	69,563	37,395	77,942
2b. Conditional Government Transfers	8,384,941	6,567,827	7,983,900
Transitional Development Grant	23,000	17,250	243,580
Support Services Conditional Grant (Non-Wage)	700,468	517,985	
Sector Conditional Grant (Wage)	4,530,362	3,193,104	5,366,518
Sector Conditional Grant (Non-Wage)	912,555	631,625	1,347,734
Development Grant	2,030,460	2,030,460	948,367
Pension for Local Governments	188,097	177,403	27,229
Gratuity for Local Governments		0	50,472
2c. Other Government Transfers	1,560,700	626,964	1,535,337
NUSAF 2	750,000	0	
Uganda Road Fund	482,631	232,184	
Ministry Of Education and Sports		4,744	
Ministry Of Health/ WHO		143,827	
NUSAF3		0	1,141,880
OPM- Restocking Programme		17,478	
Youth Livelihood Programme		0	313,069
Youth Livelihood Programme	313,069	10,485	
Unspent balances- NUSAF 2		1,837	

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A. Revenue Performance and Plans

Project for Restoration Livelihood in Northern Region [PRELNOR]		0	80,388
Unspent balances - Youth Livelihood Programme		74,849	
Unspent balances – Conditional Grants		141,559	
CAIIP	15,000	0	
4. Donor Funding	1,432,769	1,615,848	
Unspent balances- NUDEIL	611,716	621,132	
Donor Funding- ENVISION/ USAID		36,461	
Donor Funding- PACE		930	
Donor Funding- SDS/ USAID	200,000	225,008	
Donor Funding- UNICEF	436,251	372,453	
Globla Fund/ GAVI		170,115	
NUHEALTH/MONTROSE		900	
Unspent balances - Donor/ Others		2,286	
Unspent balances- Unicef funds		21,161	
Unspent balances- LED	25,000	4,990	
Unspent balances- JICA	159,802	160,412	
Total Revenues	13,629,928	10,360,703	13,550,274

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenue budget is Shs 752,792,000= for the FY 2016/17 which is only 5.5% of total district revenue budget. It increased by 12% as compared to the previous FY because of new sources like quarry charges, group registrations and increased projection for Local Hotel Tax, Land fees, Advertisements and business licence. The expectation from other sources has remained constant . This budget includes Shs 450,000,000= expected from UWA under the UWA revenue sharing scheme. Locally raised rev

(ii) Central Government Transfers

In the FY 2016/17, the Central Government Transfer budget is Shs 12,797,482,000= as compared to Shs 11,523,865,000= in the FY 2015/16. This indicates an increase of about 11% against the previous year. This increase is due the change in the allocation formulae used by the MoFPED after the census 2014 results, the renewal of NUSAF 3 and the comming of PRELNOR project. CGT represents 94.5% of the total revenue budget for the FY 2016/17 out of which, 49% will cater for staff salaries across the de

(iii) Donor Funding

Donor budget for the FY 2016/17 is not projected as compared to the previous FY because the donors have not committed themselves by way of any signed MOU at the moment.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	394,642	403,286	649,691
District Unconditional Grant (Non-Wage)	71,216	40,084	98,153
District Unconditional Grant (Wage)	192,278	218,857	312,926
Gratuity for Local Governments		0	50,472
Locally Raised Revenues	43,490	69,556	80,903
Multi-Sectoral Transfers to LLGs	77,686	64,274	80,007
Pension for Local Governments		0	27,229
Support Services Conditional Grant (Non-Wage)	9,972	7,479	
Unspent balances – Locally Raised Revenues		3,036	
<i>Development Revenues</i>	565,349	186,432	99,358
District Discretionary Development Equalization Grant	99,894	99,894	61,858
Locally Raised Revenues	25,000	0	25,000
Multi-Sectoral Transfers to LLGs	440,455	0	12,499
Unspent balances – Conditional Grants		86,539	
Total Revenues	959,992	589,718	749,048
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	394,642	405,832	649,691
Wage	212,995	240,406	325,826
Non Wage	181,647	165,427	323,865
<i>Development Expenditure</i>	565,349	75,275	99,358
Domestic Development	565,349	75,275	99,358
Donor Development	0	0	0
Total Expenditure	959,992	481,107	749,048

2015/16 Revenue and Expenditure Performance up to March

Administration department cumulatively received Shs 589,718,000= against an annual budget of Shs 959,992,000= which represents 61% revenue performance. The below average outturn is because UWA did not disburse the Shs 337,500,000= as planned by end of Q3. Out of the cumulative receipts by end of quarter, Shs 479,164,000= was spent leaving UGX 110,555,000= as unspent. The unspent balance includes funds for LGMSD for ongoing projects under support to Northern Uganda and PRDP funds for rehabilitation of two old buildings at the district headquarters.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Administration department budget is Shs 749,048,000= indicating a decrease of about 22% as compared to the previous F/Y. This is because the department will not receive the Shs 450,000,000= from UWA as previously done. This allocation is only 5.5% of the total budget for the FY 2016/17. The projected departmental expenditure will include; wage component (43%), non wage recurrent expenditures (43%) including the supervision of the lower administrative units, while the Development expenditure shall take the remaining 14% mainly for capacity building and procurement of 10 acres of land for construction of Judiciary Offices under JLOS.

(ii) Summary of Past and Planned Workplan Outputs

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

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Workplan 1a: Administration

	outputs	End March	outputs
Function: 1281 Local Police and Prisons			
Function Cost (UShs '000)	1,000	66,224	5,600
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			60
No. (and type) of capacity building sessions undertaken	4	3	14
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	0	4
No. of monitoring reports generated	4	0	4
Function Cost (UShs '000)	958,992	479,157	743,448
Cost of Workplan (UShs '000):	959,992	481,107	749,048

2015/16 Physical Performance up to March

The department coordinated government activities at the district headquarters, disbursed funds to LLGs to enhance decentralization, chaired 3 DTTPC meetings, the compound was maintained, police guard services was hired, 15 policy meetings attended by the CAO, 3 months staff data capture entries, salary posting were made, staff were facilitated to perform their routine work, projects monitored in all the 7LLGs, national functions were facilitated. Monitored ongoing projects, handed over sites to contractors for ongoing projects and reported to council

Planned Outputs for 2016/17

1. Recruit about 17 staff to fill critical vacant positions and Increase the staffing level to 54% at the district headquarters
2. Train 10 staff in various discipline according to their job requirements in selected institutions
3. Procure six filling cabinets and other office equipments at the district headquarters under DDEG
4. Cordinate the activities in all the departments and sectors to enhance service delivery in the district
5. Establish full presence at the LLGs, monitor and supervise activities in all the 7 LLGs to strenthen decentralization at LLGs
6. Procure 10 acres of land under local revenue for the construction of Prisons under JLOS projects

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

JICA will provide seven lap top computers, seven filling cabinets and one toyota Prado for administration department the under the phase three project of capacity building [JICA-ACAP- Project.

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

1. Inadequate staffing

The department started operation with a very thin staff who were seconded/assigned from Amuru district. The staffing position currently stands at only 37% and yet the required establishment for the FY is at 58%. This calls for more staff recruitment.

2. Inadequate facilities

The district does not have enough furniture like tables, chairs, filling cabinets, book shelves etc. The department also lacks office equipments like computers, photocopiers, voice recorders and has no dependable source of power.

3. Inadequate transport

The District Administrati has only one vehicle in a running condition to facilitate monitoring and supervision of government actities especially in Lowel local Government. The other two vehicles given by the district need urgent

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Workplan 1a: Administration

repairs that might be costly

Workplan 2: Finance

(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>	367,342	306,483	496,380
District Unconditional Grant (Non-Wage)	72,539	106,884	114,687
District Unconditional Grant (Wage)	171,495	119,247	261,614
Locally Raised Revenues	43,258	27,074	72,900
Multi-Sectoral Transfers to LLGs	17,600	6,068	47,178
Support Services Conditional Grant (Non-Wage)	62,449	46,837	
Unspent balances – Locally Raised Revenues		372	
<i>Development Revenues</i>	22,154	10,997	6,851
District Discretionary Development Equalization Gran	14,662	10,997	
Locally Raised Revenues	7,492	0	6,851
Total Revenues	389,496	317,479	503,231
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	382,004	302,471	496,380
Wage	195,681	130,255	279,554
Non Wage	186,323	172,216	216,826
<i>Development Expenditure</i>	7,492	6,582	6,851
Domestic Development	7,492	6,582	6,851
Donor Development	0	0	0
Total Expenditure	389,496	309,053	503,231

2015/16 Revenue and Expenditure Performance up to March

Finance department cummulative received Shs 317,479,000= against an annual budget of Shs 389,496,000= indicating 82% revenue performance by end of quarter. This good revenue performance was because unconditional grant non wage was cummulative released to the department was 138% while the rest performed averagely at 75%. Out of the total cummulative receipts of Shs 317,479,000= by end of quarter, Shs 301,570,000= was spent leaving Shs 19,510,000= as unspent balance at the end of quarter three.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan for budget for Finance department is Shs 503,231,000= indicating an increase of 29% as compared to the previous FY. This increase is due to the increased local revenue (69%), non wage (58%) and wage (52%) allocation to the department. This allocation however is only 3.7% of the total district budget of the FY 2016/17. From this allocation, 56% is expected to finance recurrent expenditure wage to cater for the new staff in the department, while 43% will cater for non wage recurrent expenditures. Development expenditure shall take the remaining 1% which shall be used to co-fund DDEG in the FY. This department does not receive any budget support from donors because its only plays a coordinating role in the district.

(ii) Summary of Past and Planned Workplan Outputs

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

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30/09/2016	29/01/2016	31/08/2017
Value of LG service tax collection	25000000	32848896	35000000
Value of Hotel Tax Collected	6694000	4335775	17150000
Value of Other Local Revenue Collections	631600000	220556000	700642000
Date of Approval of the Annual Workplan to the Council	30/03/2015	29/04/2016	30/03/2016
Date for presenting draft Budget and Annual workplan to the Council	15/03/2015	18/04/2016	15/04/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2016	15/02/2016	31/08/2017
Function Cost (UShs '000)	389,496	309,053	503,231
Cost of Workplan (UShs '000):	389,496	309,053	503,231

2015/16 Physical Performance up to March

Facilitated the various departments to perform their roles, Disbursed Q3 funds to all the departments and sectors to facilitate implementation, Coordinated the implementation of the Local Revenue Enhancement Plan, Co funded LGMSD, Facilitated staff to perform, coordinated financial management and accountability in the district, Procured office supplies. Coordinated the production of BFP for F/Y 2016/17. Submitted draft half year financial statements for FY 15/16, draft budget estimates for FY 2016/17.

Planned Outputs for 2016/17

1. Fill the 11 key vacant positions in the department with qualified staff to increase efficiency raise staffing level to 60%
2. Intensify the support monitoring and supervision in the 4 Sub counties and 1 Town Council to improve service delivery
3. Acquire office furnitures and equipments for the effective operations of the department to improve operations
4. Fully implement the Revenue Enhancement Plan to increase the local revenue base
5. Acquire means of transport to strengthen revenue enhancement activities in the district
6. Install and operationalize the Intergrated Financial Management System at all levels
7. Coordinate the preparation of annual budgets and annual workplans, quarterly and annual reports to all stakeholders

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

1. Mentoring and capacity building of finance staff at the LLGs, head teachers of all UPE schools, Incharges of LHUs in Fin Mgt under USAID-GAAP Office
2. Training of Head of Departments on Gender Responsive Planning and Budgeting to be supported by USAID Uganda Office.

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

1. Poor compliance to the existing regulations, eg LGFAR, PFAA, PPDA, etc

Delays in planning, implementation, monitoring and evaluation of activities, poor performance in sub counties which are below minimum standards, poor compliance to LGFAR and PFAA in financial management and accountability at district and Sub Counties.

2. Inadequate office facilities; furniture and equipments, vehicle, etc

Poor office facilities like furniture because the district is still new with resource challenges, lack of equipments, motor

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Workplan 2: Finance

vehicle for supervision of sub counties, under funding, understaffing and low level of performance due to poor working conditions.

3. Low level of staffing in the Finance department

Low level of staffing in the Finance department because key positions have not been filled.

Workplan 3: Statutory Bodies

(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>	327,651	226,918	415,625
District Unconditional Grant (Non-Wage)	33,648	15,834	104,193
District Unconditional Grant (Wage)	123,510	79,698	186,389
Locally Raised Revenues	48,091	57,750	83,247
Multi-Sectoral Transfers to LLGs	28,384	10,488	41,796
Support Services Conditional Grant (Non-Wage)	94,018	63,148	
Total Revenues	327,651	226,918	415,625
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	515,748	376,551	415,625
Wage	137,910	79,698	190,922
Non Wage	377,838	296,853	224,703
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	515,748	376,551	415,625

2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received Shs 249,493,000= against an annual budget of UGX 515,748,000= indicating only 48% revenue performance. This under performance is because salary and gratuity for elected leaders, salary for DSC chairperson and councillors allowances, unconditional grant non wage and pension performed poorly at an average of 33%, while district unconditional grant wage and locally raised revenue performed at 114% and 120% respectively. Out of the cumulative receipts of Shs 249,493,000= by end of quarter, Shs 228,344,000= was spent leaving Shs 21,149,000= unspent

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Statutory Bodies department is Shs 415,625,000= as compared to Shs 327,651,000= in the previous FY indicating a increase of 27%. This is because wage increased by 38% to cover newly recruited staff, Local revenue increased by 73% and Multi Sectoral Transfer increased by 28% that shall go the LLGs. 46% of this budget will be spent on staff salaries and wages while the balance of 54% will cater for non wage recurrent expenditures in the routine areas. This department mainly plays only oversight, policy and governance role but not a direct implementor and therefore does not receive development grants.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 606 Nwoya District

Workplan 3: Statutory Bodies

Function: 1382 Local Statutory Bodies

No. of land applications (registration, renewal, lease extensions) cleared	2000	143	4
No. of Land board meetings	6	2	4
No. of Auditor Generals queries reviewed per LG	70	15	4
No. of LG PAC reports discussed by Council	4	2	4
Function Cost (US\$ '000)	515,748	376,551	415,625
Cost of Workplan (US\$ '000):	515,748	376,551	415,625

2015/16 Physical Performance up to March

Held one council meeting, Salaries and allowance paid to staff to perform their routine duties. Conducted one committee (GPC) meeting, organised one LGPAC meeting, DSC sat to confirm, recruit for some staff for vacant positions and also to regularize appointments, Procured fuel, Departmental vehicle maintained. Computer & IT services conducted

Planned Outputs for 2016/17

Organise and facilitate a minimum of 6 full council meetings as scheduled
 Organise and facilitate at least 6 committee meetings as scheduled
 Pay DSC Chairs' Salaries as planned
 Pay Pension and Gratuity to teachers and Local Government
 Conduct at least 4 Land Board meeting to resolve all the pending land cases
 Facilitate DSC operations in the district
 Facilitate LGPAC operations in the district to review internal audit reports
 Pay salary and gratuity to the elected leaders and retainership to the LC I and LC II

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

Total E&P to provide office furnitures for the office of the District Chairperson.

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

1. Lack of transport

There is no transport for the department and currently the department has a very weak Vehicle given by Amuru District local government

2. Poor performance in the process of legislation

This is seen in the inadequate bylaws and ordinance made and pass by both councillors at Sub-county level and the District.

3. Low capacity of the political leadership in policy issues

The present political leadership has demonstrated low capacity in policy issues to guide the district. They need training urgently

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	263,498	131,258	272,604

Vote: 606 Nwoya District

Workplan 4: Production and Marketing

District Unconditional Grant (Non-Wage)	10,792	0	10,792
Locally Raised Revenues	2,000	0	4,800
Sector Conditional Grant (Non-Wage)	143,096	107,322	48,898
Sector Conditional Grant (Wage)	107,611	23,936	208,114
<i>Development Revenues</i>	0	17,652	949,385
Development Grant	0	0	47,463
District Discretionary Development Equalization Grant		0	291,459
Multi-Sectoral Transfers to LLGs		0	530,074
Other Transfers from Central Government		17,478	80,388
Unspent balances – Conditional Grants		173	
Total Revenues	263,498	148,910	1,221,988

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	263,498	71,789	272,604
Wage	107,611	23,936	208,114
Non Wage	155,888	47,853	64,490
<i>Development Expenditure</i>	0	7,650	949,385
Domestic Development	0	7,650	949,385
Donor Development	0	0	0
Total Expenditure	263,498	79,439	1,221,988

2015/16 Revenue and Expenditure Performance up to March

Production department cummulative received Shs 148,910,000= against an annual budget of Shs 263,498,000= by end of third quarter indicating only 57% revenue performance. This poor revenue performance is because of unconditional grant non wage and local revenue that were not remitted to the department, while Agric Salaries only performed at only 22% due to low staffing. The department cummulative spent Shs 71,489,000= leaving on Shs 77,120,000= as unspent balance for rolled over PMA and restocking software activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Production and marketing department is Shs 1,221,988,000= as compared to Shs 263,498,000= in the previous FY indicating an increase of 364%. This increase is because wage increased by 93%, local revenue increased by 140% and furthermore the introduction of (DDEG) District Discretionary Equalization Grant (Non Wage) which spelt out that 70% of the total allocation to Local government (LG) must go to Production department. From this allocation, 17% is expected to finance wage component, 5% is for non wage recurrent expenditures mainly under PMA activities and the remaining 78% shall be used for development projects at the district and the 7 Sub-counties under DDEG and PRELNOR.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0182 District Production Services

Vote: 606 Nwoya 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	1	3	1
No. of livestock vaccinated	5000	2750	16000
No of livestock by types using dips constructed	0	2750	15000
No. of livestock by type undertaken in the slaughter slabs	120	0	100
No. of fish ponds constructed and maintained	4	0	5
No. of fish ponds stocked	0	1	0
Quantity of fish harvested	20	0	0
Number of anti vermin operations executed quarterly		0	4
No. of parishes receiving anti-vermin services		0	25
No. of tsetse traps deployed and maintained		0	20000
Function Cost (US\$ '000)	256,298	69,948	1,211,988
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	1	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	1	4
No of businesses inspected for compliance to the law	150	95	50
No of businesses issued with trade licenses	150	95	50
No. of producers or producer groups linked to market internationally through UEPB	10	5	1
No. of market information reports disseminated	04	3	4
No of cooperative groups supervised	15	20	10
No. of cooperative groups mobilised for registration	15	20	10
No. of cooperatives assisted in registration	15	4	10
No. of tourism promotion activities mainstreamed in district development plans		0	5
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	3
No. and name of new tourism sites identified		0	1
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	7,200	9,492	10,000
Cost of Workplan (US\$ '000):	263,498	79,439	1,221,988

2015/16 Physical Performance up to March

1. Vehicle maintenance 2. Field supervision 3. Stationery and photocopying 4. Fuel, oils and lubricants 5. Farmers' training on Aquaculture techniques 6. Farmers' training on bee farming 7. Consultation with OPM and MAAIF.

Planned Outputs for 2016/17

- Construct 2 cattle crushes in Lii (Bungu) and Lii (Pakiya) 2. Construct market stalls at Obira Fish Landing Site (Got Apwoyo SC).
- Monitor and supervise field activities under crop, livestock, fisheries, entomology and commercial sectors. 2. Construction of 1 Produce store at Anaka Sub-county.
- Construction of 2(two) cattle crushes at Purongo and Koch

Vote: 606 Nwoya District

Workplan 4: Production and Marketing

Goma 4.

Vaccination of 5000 heads of cattle in the whole district.

5. Vaccination of 5000 dogs in Koch Goma Sub-county.
6. Upgrade Fish Landing site at Arana (Alero Sub-county).
7. Establish Fish Landing site at Obira (Purongo Sub-county).
8. Promote VSLAs, SACCOs etc.

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

1. Control of crop diseases. 2. Control of Livestock diseases 3. Maintaining standards 4. Infrastructure improvement (Markets, produce stores, cattle crushes and valley dams).

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

1. Inadequate Staff

Since all the staff under NAADS were terminated, no recruitment has taken place both at the district and sub-county levels. However recruitment is now on-going.

2. Inadequate office and field equipment

Most equipment left behind by NAADS Officers were either grounded or too old, especially the motorcycles.

3. Poor Infrastructure in support of agriculture

Inadequate and poor infrastructure such as roads, market stalls, produce stores, cattle crushes - pose a big challenge as far as agricultural production is concerned.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,584,337	1,137,112	1,994,856
District Unconditional Grant (Non-Wage)	11,000	0	15,578
Locally Raised Revenues	37,500	38,264	18,000
Multi-Sectoral Transfers to LLGs	8,000	6,000	6,500
Sector Conditional Grant (Non-Wage)	234,933	176,199	263,307
Sector Conditional Grant (Wage)	1,132,436	796,298	1,691,471
Support Services Conditional Grant (Non-Wage)	160,468	120,351	
<i>Development Revenues</i>	624,277	863,337	129,423
Development Grant	251,178	251,178	0
District Discretionary Development Equalization Grant	16,309	16,154	19,806
Donor Funding	356,790	448,607	
Multi-Sectoral Transfers to LLGs		0	93,384
Other Transfers from Central Government		143,828	
Transitional Development Grant	0	0	16,232
Unspent balances – Conditional Grants		3,570	

Vote: 606 Nwoya District

Workplan 5: Health

Total Revenues	2,208,613	2,000,448	2,124,279
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,584,337</i>	<i>1,121,917</i>	<i>1,994,856</i>
Wage	1,292,904	951,937	1,691,471
Non Wage	291,433	169,980	303,385
<i>Development Expenditure</i>	<i>624,277</i>	<i>454,087</i>	<i>129,423</i>
Domestic Development	267,487	170,221	129,423
Donor Development	356,790	283,865	0
Total Expenditure	2,208,613	1,576,004	2,124,279

2015/16 Revenue and Expenditure Performance up to March

Health department cummulative received Shs 2,035,737,000= against an annual budget of Shs 2,208,613,000= indicating 92% revenue performance by end of Q3. This very good revenue performance is because central government grants performed averagely at 75%. Donor funding performed well at 126% because, MoH, ENVISIO/ USAID/ GAVI remitted funds that were unplanned. Out of the cummulative receipts, Shs 1,576,004,000= was spent leaving Shs 459,733,000= as unspent balance at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Health department is Shs 2,124,249,000= as compared to Shs 2,208,613,000= in the previous FY representing a decrease of 4%. This arised due 52% decrease in Local revenue, 19% decrease in Multi Sectoral Transfer and no donor projection due to no MOU. This budgetary allocation is 16% of the total district budget of the FY 2016/17. From this allocation, 80% is expected to finance wage component, while 14% will cater for non wage recurrent expenditures. Development expenditure of domestic category shall take only 6%.

(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: 606 Nwoya 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	6	4	
Value of health supplies and medicines delivered to health facilities by NMS	6	5	
Number of health facilities reporting no stock out of the 6 tracer drugs.	19	19	
Number of outpatients that visited the NGO Basic health facilities	20127	12736	22140
No. and proportion of deliveries conducted in the NGO Basic health facilities	151	90	167
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1470	850	1617
Number of trained health workers in health centers	60	91	75
No of trained health related training sessions held.	60	135	50
Number of outpatients that visited the Govt. health facilities.	124424	91486	36866
Number of inpatients that visited the Govt. health facilities.	3567	2021	3210
No and proportion of deliveries conducted in the Govt. health facilities	1940	1384	2167
% age of approved posts filled with qualified health workers	70	71	75
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	98	13	98
No of children immunized with Pentavalent vaccine	4782	3623	5261
No of new standard pit latrines constructed in a village	0	1	
No of healthcentres constructed		0	01
Function Cost (US\$ '000)	2,208,613	1,576,004	213,423
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	131,171
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,779,684
Cost of Workplan (US\$ '000):	2,208,613	1,576,004	2,124,279

2015/16 Physical Performance up to March

Staff salaries paid, staff facilitated to perform, fuel and lubricants procured, PHC funds disbursed to the district hospital, respective sectors and the lower units, retention paid on completed projects, Office equipments repaired. Completed staff house at Paraa health centre II waiting for payment. Proportion of children immunized with pentavalent vaccine (DPT/Hepb/Hib 3) were 1,675 which is 122% of planned, ANC 1st visit 1,239(77%), ANC 4th visit 710 (44%), IPT2 934(58%). Deliveries at facilities 915 (60%), family planning services was offered to 1,242 (17%), OPD utilization stands at 44,344 (35%).

Planned Outputs for 2016/17

Construction of a perimeter fence at Koch Lii Health Centre II and Rehabilitation of OPD at Coorom HC II.

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

SDS and USAID-ASSIST will provide health system strengthening to the general hospital and HC IIIS, UNICEF will continue to provide support for family health days, child health days, water and sanitation, PACE and TASO will

Vote: 606 Nwoya District

Workplan 5: Health

provide care and support to people living with HIV AIDS, IIRR will provide support in reproductive health, AVSI will provide fuel and technical supervision for outreaches.

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

1. Inadequate human resource for quality health service delivery

The district lacks the ability to attract and retain qualified staff as there is inadequate local revenue to cater for topup and retention allowances.

2. Inadequate transport means to easy implimentation of primary activities

The DHO office relies on the three available anaka hospital vehicles which are also used for referral, PHC activities and general administration of the health sector

3. Inadequate staff accomodation

Staff accomodation is inadequate for the few staff on the ground coupled with delapidated staff quarters at anaka hospital and kochgoma HC III which is a demotivating factor for the staff.

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>	4,206,092	3,022,155	3,997,555
District Unconditional Grant (Non-Wage)	11,000	18,773	32,700
District Unconditional Grant (Wage)	17,978	4,809	
Locally Raised Revenues	2,400	16,976	2,400
Multi-Sectoral Transfers to LLGs	24,680	16,726	
Sector Conditional Grant (Non-Wage)	495,523	318,852	495,523
Sector Conditional Grant (Wage)	3,290,315	2,372,870	3,466,932
Support Services Conditional Grant (Non-Wage)	364,196	273,147	
<i>Development Revenues</i>	982,285	917,165	918,500
Development Grant	667,773	667,773	149,143
District Discretionary Development Equalization Grant		0	40,405
Donor Funding	159,115	83,205	
Multi-Sectoral Transfers to LLGs	99,809	99,034	528,953
Other Transfers from Central Government		4,744	
Transitional Development Grant		0	200,000
Unspent balances – Conditional Grants		6,822	
Unspent balances - donor	55,587	55,587	
Total Revenues	5,188,376	3,939,319	4,916,055
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,206,092	3,010,939	3,997,555
Wage	3,672,489	2,650,826	3,466,932
Non Wage	533,603	360,113	530,623
<i>Development Expenditure</i>	982,285	653,410	918,500
Domestic Development	767,582	562,206	918,500
Donor Development	214,702	91,204	0
Total Expenditure	5,188,376	3,664,349	4,916,055

Vote: 606 Nwoya District

Workplan 6: Education

2015/16 Revenue and Expenditure Performance up to March

Education department cumulatively received Shs 3,939,319,000= gainist an annual budget of Shs 5,188,376,000= indicating only 72% revenue performance by end of Q3. This fair revenue performance is because donor funds from UNICEF and unconditional grant non wage were received more than planned. Similarly primary the development grants were released at 100% in the quarter. Out of the cumulative receipts, Shs 3,749,527,000= was spent leaving UGX 189,792,000= as unspent balance by end of quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Education department is Shs 4,916,055,000= as compared to Shs 5,188,376,000= in the previous FY representing a decrease of 5.2%. This is because donor budget support is not reflected due to no MoU. Development budget allocation however increased by 20% including DDEG, transitional development grant and UWA funds under revenue sharing scheme. This allocation is 36% of the total district budget of the FY 2016/17. From this allocation, 70% is expected to finance wage component, while 11% will cater for non wage recurrent expenditures mainly under inspectorate, UPE and USE. Development expenditure of domestic category shall take the remaining 19%.

(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	39000	43000	27000
No. of student drop-outs	987	2037	200
No. of Students passing in grade one	110	120	34
No. of pupils sitting PLE	1840	1850	1700
No. of classrooms constructed in UPE	2	8	2
No. of classrooms rehabilitated in UPE	4	3	3
No. of latrine stances constructed	5	0	
No. of primary schools receiving furniture	42	0	20
Function Cost (US\$ '000)	4,009,907	2,726,046	3,588,784
Function: 0782			
No. of students enrolled in USE	1631	1631	1841
No. of ICT laboratories completed	0	1	1
No. of science laboratories constructed	01	1	0
Function Cost (US\$ '000)	966,648	815,926	1,292,172
Function: 0784 Education & Sports Management and Inspection			
No. of inspection reports provided to Council	4	4	4
No. of primary schools inspected in quarter	44	44	44
No. of secondary schools inspected in quarter	4	4	4
Function Cost (US\$ '000)	211,822	122,376	35,100
Cost of Workplan (US\$ '000):	5,188,377	3,664,349	4,916,055

2015/16 Physical Performance up to March

Facilitated training of School Management Committees on their roles and responsibilities, School inspection facilitated, staff facilitated to perform their duties, USE and UPE funds disbursed, School inspection facilitated, fuel procured, projects implementation completed and one on-going at Puringo P/S, Schools both private and public schools were monitored and inspected on quality education standards, District teachers meetings conducted at Dsirtcit Headquarter, Commissioned complted PRDP projects.

Vote: 606 Nwoya District

Workplan 6: Education

Planned Outputs for 2016/17

Classrooms to be constructed in 5 primary schools in Alero, KochGoma, and Purongo Sub Counties and supply desks and office furniture to the project schools

Construction of 1 block of 5 stance drainable Latrine at Alelelelele P/S in Alero S/C.

Construction of staff houses in 1 block of 2 units staff accommodation at Koch Lii P/S in Koch Goma Sub-counties.

Disbursement of UPE and USE funds to the government aided primary and secondary schools.

Intensify school inspection in all the 59 Primary & 3 Senior Secondary schools in Nwoya district to ensure effective teaching and learning in schools.

Capacity building and community mobilisation with support from Unicef

Foster full participation in all planned Co-curricula activities within and outside the district.

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

Not applicable

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

1. Inadequate school infrastructure

Most schools were displaced due to the prolonged war and the school infrastructure were destroyed:-classrooms, latrine blocks, teachers accommodation, school desks, these have posed a very big challenge

2. Low participation and involvement of communities in school activities

Poor pupils daily attendance as parents keep their children behind for domestic shores, poor parents attendance in PTA general meetings, inadequate school visits/follow-up, school land dispute, poor guidance and counselling resulting to pupils indiscipline.

3. Inadequate teaching staff in the primary sub-sector

Most of the schools are operating below the staff ceiling as per the establishments.

Workplan 7a: Roads and Engineering

(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>	41,096	20,112	510,220
District Unconditional Grant (Non-Wage)	8,150	0	8,150
District Unconditional Grant (Wage)	25,353	17,122	38,666
Locally Raised Revenues	1,560	0	1,560
Multi-Sectoral Transfers to LLGs	6,033	2,990	
Sector Conditional Grant (Non-Wage)		0	461,845
<i>Development Revenues</i>	1,394,709	1,190,094	436,919
Development Grant	798,822	798,822	403,777
District Discretionary Development Equalization Grant		0	33,142
Multi-Sectoral Transfers to LLGs		16,543	
Other Transfers from Central Government	497,631	232,183	
Unspent balances – Conditional Grants		44,290	
Unspent balances - donor	98,256	98,256	

Vote: 606 Nwoya District

Workplan 7a: Roads and Engineering

Total Revenues	1,435,805	1,210,206	947,140
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>41,096</i>	<i>20,112</i>	<i>510,220</i>
Wage	31,386	20,112	38,666
Non Wage	9,710	0	471,555
<i>Development Expenditure</i>	<i>1,394,709</i>	<i>909,776</i>	<i>436,919</i>
Domestic Development	1,296,452	819,660	436,919
Donor Development	98,256	90,116	0
Total Expenditure	1,435,805	929,888	947,140

2015/16 Revenue and Expenditure Performance up to March

The department of Roads and Engineering cummulatively received Shs1,210,206,000= by end of third quarter against an annual budget of Shs 1,435,805,000= indicating 84% revenue performance. This is because the development grants were remitted at 100% by end of Q3. The cummulative payments is UGX 1,050,792,000= by the department by end of quarter leaving Shs 159,415,000= as unspent balance at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget for Roads and Engineering department is Shs 947,140,000= as compared to Shs 1,435,805,000= in the previous FY indicating a decrease of 34%. This is because donor budget to the department is not projected due to no MOU. However, this allocation is only 7% of the total district budget for the FY 2016/17. From this allocation, 4% is expected to finance wage, while 50% will cater for non wage recurrent expenditures including expenditures under URF. Development expenditure of domestic category shall take 46% while donor funding is not projected. These shall be used for roads rehabilitation and bottleneck clearance, improvement of community access roads and maintenance of roads equipments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	2	4	2
Length in Km of Urban unpaved roads routinely maintained	6	0	5
Length in Km of Urban unpaved roads periodically maintained	0	0	3
No. of bottlenecks cleared on community Access Roads	3	3	7
Length in Km of District roads routinely maintained	238	189	11
Length in Km of District roads periodically maintained	15	10	1
Length in Km of District roads maintained.	0	0	5
Length in Km. of rural roads constructed	0	0	1
Length in Km. of rural roads rehabilitated	15	15	0
Function Cost (US\$ '000)	1,337,548	839,772	934,140
Function: 0482			
Function Cost (US\$ '000)	98,256	90,116	13,000
Cost of Workplan (US\$ '000):	1,435,805	929,888	947,140

2015/16 Physical Performance up to March

Initiated procurement, participated in evaluation of bids, handed over site to successful bidders. The department continued to improve on communication and transport net work through rehabilitation and maintenance of urban roads.

Vote: 606 Nwoya District

Workplan 7a: Roads and Engineering

238 kms of roads were maintained. To improve on quality of works supervision, inspection and monitoring were intensified across all projects. Supervision of the Engineering block is ongoing. Construction of masonry box culvert as remedies to bottleneck on Daga,Kita and Ceke are moving on and it is at 80% completion state

Planned Outputs for 2016/17

Routine maintenance of 234 km of District and community access roads in the district. Rehabilitation of 2 Km of Aparanga-got ngur and low cost sealing of 1.5km of Anaka TC Amuru TC road periodic maintenance of kona lutuk-Agung (7km). Opening of tungjubi -Lii sub county road, opening of 1 km of road within Goma trading centre

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

Rehabilitation of community access road under CAIP by ministry of local government,

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

1. Management of road gangs

the task rate of 2km per person is not attractive to the local community hence getting people for road maintenance is not easy, During rainy season people prefer to work in their garden first yet this is the time when road maintenance is demanding.

2. Heavy rainfall

heavy down pour makemake road condition to deteriorate faster

3. Inadequate funding

the total length of road considered for road maintenance funding for Nwoya District is 164km yet Nwoya District has 238 km of District Road and about 450km of community access roads this makes the fund allocation by URF in adequate

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	30,703	18,709	97,535
District Unconditional Grant (Non-Wage)	4,850	0	4,850
District Unconditional Grant (Wage)	25,353	18,709	38,666
Locally Raised Revenues	500	0	500
Multi-Sectoral Transfers to LLGs	0	0	4,999
Sector Conditional Grant (Non-Wage)	0	0	48,520
<i>Development Revenues</i>	742,394	734,645	411,411
Development Grant	312,688	312,688	347,984
District Discretionary Development Equalization Grant	37,713	35,713	5,427
Multi-Sectoral Transfers to LLGs		0	35,000
Transitional Development Grant	23,000	17,250	23,000
Unspent balances - donor	368,994	368,994	

Vote: 606 Nwoya District

Workplan 7b: Water

Total Revenues	773,097	753,354	508,947
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>53,703</i>	<i>34,705</i>	<i>97,535</i>
Wage	25,353	18,709	43,665
Non Wage	28,350	15,996	53,870
<i>Development Expenditure</i>	<i>719,394</i>	<i>488,861</i>	<i>411,411</i>
Domestic Development	350,400	173,164	411,411
Donor Development	368,994	315,698	0
Total Expenditure	773,097	523,566	508,947

2015/16 Revenue and Expenditure Performance up to March

The water sector cummulative received Shs 753,354,000= against an annual budget of UGX 773,097,000= indicating cummulative revenue performance of 97%. This good revenue performance is because the unspent balance of the previous FY was rolled at 100% while the development grants were averagely received at 100%. How ever, local revenue, unconditional grant non wage and unconditional grant wage were received less than planned because of low staffing. Out of the cummulative receipts of Shs 753,354,000= by the sector, only Shs 523,566,000= was spent leaving Shs 229,787,000= as cummulative unspent balance by end of Q3.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total Workplan budget for Water department is Shs 508,947,000= as compared to Shs 773,097,000= in the previous FY indicating a decrease of over 34%. This is because donor budget support is not projected. From this allocation 9% will finance wage, 11% will finance non wage, 80% will finance local development activities. Development budget will go to the construction of 10 Deep boreholes; of which 2 will use the technology of mud drilling because of difficult areas along River Nile belt including Arana the proposed Landing Site. 8 deep boreholes will be rehabilitated and 5 springs will be protected, design and feasibility study will be conducted for a mini solar water piped system for Otenga Village in Koch Goma also pipe extension will be conducted within Anaka Town Council

(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 Rural Water Supply and Sanitation

Vote: 606 Nwoya 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	60	50	135
No. of water points tested for quality	50	20	70
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	4	7
No. of sources tested for water quality	100	45	70
No. of water points rehabilitated		0	8
No. of water and Sanitation promotional events undertaken	9	3	16
No. of water user committees formed.	11	12	12
No. of Water User Committee members trained	11	12	12
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	1	1	9
No. of public latrines in RGCs and public places	1	0	1
No. of springs protected	4	0	5
No. of deep boreholes drilled (hand pump, motorised)	6	6	10
No. of deep boreholes rehabilitated	2	0	8
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)		0	1
Function Cost (US\$ '000)	773,097	523,566	495,947
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	0	0	12,999
Cost of Workplan (US\$ '000):	773,097	523,566	508,947

2015/16 Physical Performance up to March

10 Deep boreholes completed, paid and handed over to the community for use. Will be commissioned together with 4 springs being protected.

Planned Outputs for 2016/17

10 deep boreholes construction, 5 spring protection and 8 deep boreholes will be rehabilitated and 2 km of pipe extension will be conducted within Anaka Town Council. Design and feasibility study will be conducted for a mini solar water piped system for Otenga Village in Koch Goma.

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

No off-budget support have been confirmed the District remains hopeful for NUDEIL support

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

1. Transfer of funds direct to local Government

Money is to be transferred directly to the Sub counties who do not have capacities and this money is likely to be abused

2. Access roads

Difficulty to access certain villages in wet season

Vote: 606 Nwoya District

Workplan 7b: Water

3. Low staffing at District and Sub county

Low staffing undermines work during peak of activities

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	92,514	73,418	139,004
District Unconditional Grant (Non-Wage)	8,000	2,985	28,000
District Unconditional Grant (Wage)	53,223	36,969	81,171
Locally Raised Revenues	500	14,802	5,500
Multi-Sectoral Transfers to LLGs	13,966	6,043	19,174
Sector Conditional Grant (Non-Wage)	16,825	12,619	5,158
<i>Development Revenues</i>		0	75,329
District Discretionary Development Equalization Gran		0	70,329
Multi-Sectoral Transfers to LLGs		0	5,000
Total Revenues	92,514	73,418	214,333
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	92,514	63,308	139,004
Wage	67,189	43,012	94,245
Non Wage	25,325	20,296	44,758
<i>Development Expenditure</i>	0	0	75,329
Domestic Development	0	0	75,329
Donor Development	0	0	0
Total Expenditure	92,514	63,308	214,333

2015/16 Revenue and Expenditure Performance up to March

Natural Resources department cummulative received Shs 73,418,000= against an annual budget of Shs 92,514,000= indicating 79% revenue performance. This good revenue performance is because central government grant performed averagely at 75% while local revenue over performed at 2960%. Cummulative paymet by end of Q3 is Shs 63,308,000= leaving Shs 10,110,000= as unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan budget for the Natural Resources Department is UGX 214,333,000= as compared to 92,514,000 representing an increase of 132% against the previous FY. This increment is largely attributed to the recent introduction of DDEG grant allocation to the department in the FY 16/17 while wage and nonwage allocations also increased by 40% and 77% respectively. This allocation is only 1.6% of the total budget of the FY 2016/2017. Out of the departmental allocation above , 44% is expected to finance recurrent expenditure wage component, while 21% will cater for non wage recurrent expenditures and 35% will implement development activities.

(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: 0983 Natural Resources Management			

Vote: 606 Nwoya District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	50	0	75
Number of people (Men and Women) participating in tree planting days	50	0	1600
No. of Agro forestry Demonstrations	0	0	5
No. of community members trained (Men and Women) in forestry management	250	0	400
No. of monitoring and compliance surveys/inspections undertaken	20	32	32
No. of Water Shed Management Committees formulated		0	5
No. of Wetland Action Plans and regulations developed	1	0	8
Area (Ha) of Wetlands demarcated and restored	3	0	10
No. of community women and men trained in ENR monitoring		0	240
No. of monitoring and compliance surveys undertaken	20	6	32
No. of new land disputes settled within FY	100	0	200
Function Cost (UShs '000)	92,514	63,308	214,333
Cost of Workplan (UShs '000):	92,514	63,308	214,333

2015/16 Physical Performance up to March

Conducted the registration of private forests owners and identified approximately 100ha of both Natural and planted forests under private ownership, Mobilized, registered and assessed readiness of 100 prospective tree farmers awaiting tree seedlings in the first planting season. Conducted 2 community dialogue meetings with the host communities of Anaka and Kochgoma LFRs respectively in respect to demarcation of their boundaries; Completed reconnaissance survey around Anaka LFR; Conducted 5 law enforcement patrols against illegal charcoal production, 3 monitoring and compliance inspections visits on sites of permitted forest activities in Alero, Lungulu, Kochgoma and Lii Subcounties and conducted 40 pre-permitting inspections of sites of prospective forest related activities. These were largely in Kochgoma, Lungulu, Lii, Alero, and Purongo subcounties

Planned Outputs for 2016/17

Demarcate and restore local forest reserves

Supervise survey and titling of institutional

lands

Demarcate and restore degraded LFRs in Anaka Town and

Kochgoma

Enforce compliance with environmental and natural resources legislation and standards at all levels.

Train Local Environment Committees to effectively and efficiently implement their mandates

Sensitize and increase public awareness on sustainable ENR management practices

Review District wetland management plan

Develop District Environment Action Plan to enhance sustainable utilization of existing natural resources

Mainstream into DDP and implement climate change mitigation and adaptation interventions

Promote community based and institutional tree planting initiatives

Promote sustainable development of commercial forest plantations and industry including value addition.

Promote implementation of sustainable management of forests through restoration of natural forests on protected and private land

Promote forestry awareness

Vote: 606 Nwoya District

Workplan 8: Natural Resources

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

NFA Aswa River Range will provide 50,000 assorted tree seedlings to Nwoya community to support community tree planting; ZOA Anaka an NGO operating in Nwoya will support the District in land administration by building capacity of local land management institutions are other stakeholders and also facilitating customary land registration; Action Aid and Forrum for community transformation are involved in strengthening district capacity to mainstream climate change into their respective plans, USAID/TETRATECH to help the District Development District Environment Action Plan (DEAP)

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

1. Inadequate funding

Low budgetary allocation to Natural Resources department is largely attributed to low locally generated revenue base and also low position in terms of national and local development priorities.

2. Lack of data on key locally available natural resources

Data on local environmental resources such as forests and wetlands are obsolete and efforts to obtain these data are further hampered by lack of relevant equipment such as GPS and other ICT accessories.

3. Inadequate manpower

Some key positions still remain vacant to date due to government policy on recruitment

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	157,014	130,183	210,616
District Unconditional Grant (Non-Wage)	8,000	880	13,948
District Unconditional Grant (Wage)	92,947	83,417	141,753
Locally Raised Revenues	2,500	13,230	2,500
Multi-Sectoral Transfers to LLGs	22,025	9,001	27,931
Sector Conditional Grant (Non-Wage)	22,179	16,633	24,484
Support Services Conditional Grant (Non-Wage)	9,364	7,023	
<i>Development Revenues</i>	1,499,871	677,698	1,486,794
District Discretionary Development Equalization Grant		0	27,497
Donor Funding	120,346	283,651	
Multi-Sectoral Transfers to LLGs	42,775	29,163	
Other Transfers from Central Government	1,063,069	10,485	1,454,949
Transitional Development Grant		0	4,348
Unspent balances – Conditional Grants		165	
Unspent balances - donor	273,680	277,548	
Unspent balances – Other Government Transfers		76,686	

Vote: 606 Nwoya District

Workplan 9: Community Based Services

Total Revenues	1,656,885	807,882	1,697,410
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>157,014</i>	<i>129,982</i>	<i>210,616</i>
Wage	118,783	99,630	160,584
Non Wage	38,231	30,352	50,032
<i>Development Expenditure</i>	<i>1,499,871</i>	<i>396,070</i>	<i>1,486,794</i>
Domestic Development	1,105,844	105,217	1,486,794
Donor Development	394,026	290,853	0
Total Expenditure	1,656,885	526,052	1,697,410

2015/16 Revenue and Expenditure Performance up to March

Community Based Services Department cumulatively received Shs 809,447,000= by end of third quarter against an annual budget of UGX 1,656,885,000= indicating only 49% revenue performance which is fairly low. This low revenue performance is because other central government transfer performed at only 1% due non remittance of NUSAF 2 and YLP funds by OPM while unconditional grant non wage also performed poorly at only 11%. However, local revenue overperformed at 529%. Out of the cumulative receipts, Shs 526,052,000= was spent leaving Shs 283,395,000= as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017 the Department of Community Based Services expect to raise a total of Shs 1,697,410,000= as compared to 1,656,885,000/= of the previous FY representing an increase of 2.4% against the previous FY. This increase is due to increase in wage by 35%, Non wage increased by 31%, Multi Sectoral Transfer increased by 27% and the introduction of NUSAF 3 project. However, wage and non wage allocations increased by 34% and 31% respectively. From this budget 9% will finance wage, 3% will finance non wage recurrent activities and 88% will implement development activities mainly under NUSAF III Project, Youth Livelihood programme to mention but a few

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	20	7	20
No. of Active Community Development Workers	80	8	9
No. FAL Learners Trained	400	828	400
No. of children cases (Juveniles) handled and settled	30	8	200
No. of Youth councils supported		9	9
No. of assisted aids supplied to disabled and elderly community	50	19	20
No. of women councils supported	6	6	9
Function Cost (US\$ '000)	1,656,885	526,052	1,697,410
Cost of Workplan (US\$ '000):	1,656,885	526,052	1,697,410

2015/16 Physical Performance up to March

In the third quarter, the department was able to make tremendous achievements. We managed to generate 42 YLP projects from all the eight sub counties. Additionally 8 meetings with CDOs, development partners and District Chain Link Committees were held in various locations within the District. We further received and handled 68 social welfare cases and processed 88 care orders. The social Rehabilitation sector identified and linked 150 youths for vocational

Vote: 606 Nwoya District

Workplan 9: Community Based Services

skills training with various organizations. 40 youths equally received trainings on youth friendly services. The section of Disability and Elderly appraised for funding 13 PWD projects. During the quarter, we also celebrated International Women,s Day which was not only supported by the District but also other Development Partners

Planned Outputs for 2016/17

In the Financial Year 2016/ 2017, the Department expect to fund 45 Youth Groups under Youth Livelihood programme, 60 community groups with grants under NUSAF3, and 10 PWD groups with funding under PWD grant. Additional 23 trainings in different sectoral areas will be provided to the extremely vulnerable individuals in the Department. In a bid to strengthen community reintegration the Department will also conduct 26 community counselling sessions and 36 six community home based interventions in all the sub counties in the District. Learning for Wealth creation programme (FAL) shall enroll 400 learners in the coming Financial Year. We will also continue strenthening Child protection systems through trainings of 200 Child protection committees and diverting approximately 80 cases of juvenile offences. Overall, the Community Development services at higher levels will be strenthended through holding regular coordination, review and performance orientexd meetings.

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

The Depatment will continue to work with other development partners to implement different interventions as highlighted earlier. Key among these partners are, UNICEF, SAVE THE CHILDREN, CHRISTIAN COUNSELLING FELLOWSHIP- NWOYA, AVSI, ZOA, ACTION AID and AFRICAN REVIVAL he Department expect the following activities to be implemented. Providing trainging opportunities to diferent stakeholders on Child protection issues, Training youths on Vocational Skills Education, Support to data collection, analysis and diserminataion, supporting the activities aimed at eradicating child marriage and teenage pregnancies, Support to response and prevention of violence against children, Suport to routine birth registration, Provision of trainings on Psychosocial support, and supporting the coordination functions in the Department.

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

1. Low funding

Most of the activities planned for end up not being implemented because of limited funds given to the Department. The Local Revenue base is still very low.

2. Limited staffing

The District has created more sub counties and thus created the demand for more Community Development Workers. With limited staff, the Department is unable to spread to all the sub counties.

3. Limited Office Space

The Department is still housed in the Engineering Department and some section still share offices. This affects the privacy especially when handling sensitive issues regarding violence on women, children and PWDs.

Workplan 10: Planning

(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>	69,526	48,033	150,987
District Unconditional Grant (Non-Wage)	13,193	4,000	25,941
District Unconditional Grant (Wage)	48,285	31,216	88,706
Locally Raised Revenues	8,048	12,817	14,091
Multi-Sectoral Transfers to LLGs	0	0	22,249

Vote: 606 Nwoya District

Workplan 10: Planning

<i>Development Revenues</i>	2,843	2,844	
District Discretionary Development Equalization Gran	2,843	2,844	
Total Revenues	72,369	50,877	150,987
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	69,526	48,033	150,987
Wage	48,285	31,216	88,706
Non Wage	21,241	16,817	62,281
<i>Development Expenditure</i>	2,843	999	0
Domestic Development	2,843	999	0
Donor Development	0	0	0
Total Expenditure	72,369	49,032	150,987

2015/16 Revenue and Expenditure Performance up to March

The Department cummulatively received Ushs 50,877,000= against an annual budget of Shs 72,369,000= indicating 70% revenue performance. This fair revenue performance is because wage performed averagely at 65% as planned. Local revenue however performed highly at 159% and mainly used for budget conference FY 16/17 while non wage only performed at 30% due to inadequate staffing. Cummulatively, Shs 49,032,000= was spent leaving only Shs. 1,844,000= as unspent balance by end of second quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Planning department is Shs 150,987,000= as compared to last FY Shs 72,369,000 indicating an increase of 109% as compared to the previous year. This increase is due increased allocations of wage by 84%, nonwage by 193%. However, this allocation to the department is only 1.1% of the total District budget for the FY 2016/17. Of the departmental allocation 59% is expected to cater for wage component for existing and new staff in the department, while 41% will cater for non wage recurrent activities. It should however be noted that this department does not usually receive any budget support from donors because its only a cordinating departmen in the district.

(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 Local Government Planning Services			
<i>Function Cost (UShs '000)</i>	72,369	49,032	150,987
Cost of Workplan (UShs '000):	72,369	49,032	150,987

2015/16 Physical Performance up to March

Paid salaries to all the staff. Prepared Annual Work Plan (AWP) for 2016/17. Collected data for the District statistical abstract from District Hqts, LLGs, LHUs, privately owned facilities, Schools and medical centres, procured a digital camera etc.

Planned Outputs for 2016/17

- 1.Senior Planner recruited
- 2.Planning Unit staffs capacitated to perform
- 3.Minutes of DTPC meetings produced, circulated and approved
- 4.Minutes of council meetings produced, circulated and approved (by Clerk Assistant)
5. Mentoring District, Sub County and Parish planning task forces(Parish PTFs) can manage basic data for planning and decision making purposes
- 8.LGs have meet the minimum conditions on the indicators of development planning and scored reward on the qualities of development plans

Vote: 606 Nwoya District

Workplan 10: Planning

9. DTPC quarterly monitoring reports produced and share with stakeholders
10. Planning Unit retooled using DDEG funding
11. Purchase of dumpy level for Anaka Town Council

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

Phase II of the Project for Capacity Development in Planning and Implementation of Community Development in Acholi Sub-Region (Acholi CAP or ACAP) supported by Japan International Cooperation Agency (JICA)

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

1. Persistent staffing gap.

Two successive adverts in FY 2012/13 and FY 2013/14 failed to attract a suitable candidate to fill the position of the Senior Planner

2. Limited funding

The limitation on recruitments by the ministry of public service creates persistent unfilled critical positions.

3. Non-prioritization of data

Leads to planning without facts or figures (which contradicts the principle of evidence-based planning)

Workplan 11: Internal Audit

(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>	73,534	19,562	101,231
District Unconditional Grant (Non-Wage)	11,000	4,230	13,000
District Unconditional Grant (Wage)	46,001	12,282	70,066
Locally Raised Revenues	10,500	3,050	10,500
Multi-Sectoral Transfers to LLGs	6,033	0	7,665
Total Revenues	73,534	19,562	101,231
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	73,534	19,562	101,231
Wage	52,034	12,282	75,731
Non Wage	21,500	7,280	25,500
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	73,534	19,562	101,231

2015/16 Revenue and Expenditure Performance up to March

Audit Department cumulatively received Ushs 26,661,000= by end of third quarter against an annual budget of UGX 75,534,000= indicating only 36% revenue performance which is quite low. This under revenue performance is because unconditional grant wage, non wage and local revenue were received less than planned due to low staffing. All the total receipt of Shs 26,691,000=, was spent by the department by end of third quarter leaving no unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan budget for Internal Audit department is Shs 101,231,000= representing an increase of 38% as compared to

Vote: 606 Nwoya District

Workplan 11: Internal Audit

Shs 73,534,000 of previous year. This is because wage increased by 46%, Non wage increased by 19%. This allocation is only 0.7% of the total district budget for FY 2016/17. However, 75% is expected to finance recurrent expenditure wage component to cater for new staff being recruited in the department, 25% will cater for non wage recurrent expenditures and 10% will be financed by Locally raised revenue. It should however be noted that this department does not usually receive any budget support from donors because its basically a coordinating department in the district which is financed under local resources.

(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	0	4
Date of submitting Quaterly Internal Audit Reports	30/06/2016	30/04/2016	
<i>Function Cost (UShs '000)</i>	<i>73,534</i>	<i>19,562</i>	<i>101,231</i>
Cost of Workplan (UShs '000):	73,534	19,562	101,231

2015/16 Physical Performance up to March

Conducted internal audit review in 7 sub counties, 8 departments 1 district hospital , NAADS Project , 15 Health Centers and Anaka Town Council; audited report produced and distributed. Procured computer and IT services, fuel and lubricants and maintained and serviced the departmental motorcycle. Paid medical bills for the Internal Auditor following a fatal motor accident.

Planned Outputs for 2016/17

Four audit reports shall be produced quarterly and submitted to council within one month at the end of each quarter

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

Not applicable

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

1. Inadequate coverage of planned activities

Inadequate transport means, understaffing.

2. Lack of implementation of recommendations of District PAC

The District Public Accounts Committee always come out with a number of recommendations for implementation but these recommendations have never been presented before council for discussion and this has rendered DPAC and Internal audit reports of no value

3. Delays to implement recommendations in the internal audit report

The District Public Accounts Committee have reviewed the audited reports for the past years but production of their reports is still slow.