

Vote: 548 Pallisa District

Structure of Budget Framework Paper

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Foreword

In order to foster Development, Planning and Budgeting is a key component for the Local Government to provide devolved services as provided for in the Decentralized Governance system. The Finalization of the Budget Conference has set the Milestones for the commencement of Planning & Budgeting process for the Financial year 2017/18, hence providing an opportunity to stakeholders to provide input into the Development process of the District.

The focus of the designed interventions is Sustainable development with a sole aim of attaining prosperity with the National Development plan with emphasis on Local Economic Development that would lead to improved Household Income, literacy and access to Markets and Health services.

For the coming Financial year, the District will focus on Dev't strategies that will consolidate systems for service delivery in Health, Education, Roads, Water and Sanitation sectors. The District intends to scale up interventions with funding from the Budget & off Budget support, and co-ordination of all partners. I take this opportunity to appreciate and acknowledge the contribution of the District based partners who have enabled the District to achieve greater strides in service delivery and among which are; WEDA, Lodoi International, MANIFEST, RTI, WHO, ENVISION, Maristope, SDS, Action Aid, The Uganda Red Cross, Build Africa PACONET.

Through the Health sector, emphasis will be laid on Maternal Health, Nutrition, Child health, reproductive health, HIV/AIDs scaling up intervention for prevention and care, Tuberculosis, Malaria treatment and prevention and equipping of the Health facilities.

The community development sector will focus on enhancing services geared towards improving OVC Interventions and this will be achieved in partnerships with Development partners with funding from USAID (SDS), CBC

The District will also generally ensure good road network maintained throughout the year in order to improve communication in the District as a way of attracting Investment in processing of Agro Products for value addition.

The District Local Government will therefore ensure successful implementation of all Government programmes through enhanced participation of communities in Monitoring & Supervision of service delivery. This will result into economy, effectiveness, efficiency and value for money as we strive to achieve our Vision 2040.

Despite all the challenges of limited resources, the District council will ensure proper utilization of the available resources in order to generate the greatest benefit to the community.

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	733,349	144,253	144,253
2a. Discretionary Government Transfers	5,829,176	1,457,294	1,457,294
2b. Conditional Government Transfers	25,264,573	6,850,653	6,850,653
2c. Other Government Transfers	333,389	53,305	53,305
4. Donor Funding	409,750	123,534	123,534
Total Revenues	32,570,238	8,629,038	8,629,038

Revenue Performance in the first quarter of 2016/17

The District realised shs 8.629 Billion reflecting a 26% performance. Local revenue performed at 20%(144,253,000) out of a Budget of 733,349,000, Donor funds achieved a 30%(123,534,000) performance. Central Govt and conditional funds performed at 26%(8,307,947,000), while other transfers realised 16%(53,305,000).

Planned Revenues for 2017/18

The District expects a total of Ugshs 22.2 billion representing a decline of 32% from the FY 2016/17 and attributed to creation of Butebo District.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	7,113,319	2,111,107	4,415,336
2 Finance	428,007	105,577	327,667
3 Statutory Bodies	653,409	135,349	465,638
4 Production and Marketing	676,793	111,137	428,200
5 Health	4,986,894	1,060,812	2,678,050
6 Education	15,534,391	4,037,655	9,192,131
7a Roads and Engineering	1,044,559	184,003	632,572
7b Water	798,223	30,861	727,361
8 Natural Resources	205,733	41,877	164,968
9 Community Based Services	757,900	94,356	1,316,836
10 Planning	300,764	23,605	1,883,730
11 Internal Audit	70,245	16,061	49,821

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Administration department realised 30% of Annual allocation and spent 99% of its quarterly allocated Budget

Planned Expenditures for 2017/18

The District plans to spend shs 22.2 billion compared to shs 32.6 Billion in the FY 2016/17 representing a decrease of 32 percent. The wage component shall cost shs 10,601,552,000 representing 47.5%, Non wage at shs 9,169,704,000 representing 41.2 percent, Development projects to cost shs 2,487,058,000 representing 11.2 percent and Donor supported programmes to cost shs 24,000,000 implying 0.12 percent.

Medium Term Expenditure Plans

Increase safe water coverage from 52% to 75%. Reduce walking distance to Health facility to 4km by constructing Staff houses at Health centres. Minimise Pupil to Teacher ratio, pupil to classroom ratio and uphold sanitation in schools by constructing classroom blocks, lined latrines and staff houses for primary teachers. Maintain and improve on quality motorable roads to 80%. Increase Office space by Constructing an office block for CBS & Natural resources departments. Improve access

Challenges in Implementation

1. Low staffing level at 52% reflected in all Departments. 2. Limited transport facilities and Office space. 3. Low and low Local Revenue Tax base. 4. High population growth rate. 5. Harsh Climatic conditions deter farm productivity.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	733,349	144,253	
Market/Gate Charges	386,166	43,935	
Agency Fees	39,374	19,916	
Application Fees	3,000	1,990	
Business licences	87,472	15,116	
Group registration	6,000	200	
Land Fees	5,000	491	
Local Service Tax	94,681	28,364	
Other Fees and Charges	82,156	26,743	
Property related Duties/Fees	17,500	7,304	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	
Sale of non-produced government Properties/assets	10,000	0	
Local Government Hotel Tax	2,000	195	
2a. Discretionary Government Transfers	5,829,176	1,457,294	
District Unconditional Grant (Wage)	1,728,371	432,093	
Urban Discretionary Development Equalization Grant	85,082	21,271	
District Unconditional Grant (Non-Wage)	940,637	235,159	
District Discretionary Development Equalization Grant	2,834,035	708,509	
Urban Unconditional Grant (Wage)	98,262	24,565	
Urban Unconditional Grant (Non-Wage)	142,790	35,698	
2b. Conditional Government Transfers	25,264,573	6,850,653	
Transitional Development Grant	393,211	76,087	
Sector Conditional Grant (Non-Wage)	4,724,652	1,360,443	
Pension for Local Governments	2,276,082	569,021	
Development Grant	1,052,934	263,234	
Gratuity for Local Governments	676,777	169,194	
General Public Service Pension Arrears (Budgeting)	503,260	503,260	
Sector Conditional Grant (Wage)	15,637,656	3,909,414	
2c. Other Government Transfers	333,389	53,305	
DICOSS	18,000	6,770	
MoG	3,000	0	
NUSAF		25,580	
CAIIP		11,555	

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A. Revenue Performance and Plans

VODP	24,000	0	
SDS		11,492	
Total Revenues	32,570,238	8,629,038	22

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

Local Revenue performed at 78.7%(144,253,000) for quarter one, implying 19.7% achieved against Annual estimate. Under performance majorly caused by completion of Saaka road removed Nakibuya Landing site and diverted traffic to Opetta Landing bay, Trade licenses collected in the last quarter, for Lands fees Areas Land committees not inducted caused by low mobilisation efforts and negative sensitisation also under minds efforts to improve on Local revenue.

(ii) Central Government Transfers

Central Government transfers performed at 106% during quarter one, making cumulative release of 27%. Over performance was attributed to Gratuity Arrears realised in full despite Sanitation and hygiene grant (0%) due delay in signing. Other Govt transfers performed at 56% implying 14% of Annual estimates and under performance caused by non realisation for PLE, Restocking and YLP at 14%.

(iii) Donor Funding

Donor releases performed at 121%(123,534,000) during the quarter implying 30% of the annual estimate. Over performance caused by NTD funds, despite VODP II realising 0%.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Pallisa District Local Government projects to collect shs 616,577,000 locally from the following sources; Market Charges 347,075,000. Land Fees 5,000,000. Local Hotel Tax 2,000,000. Local Service Tax 62,000,000. Other Fees Charges 32,156,000. Business licences 87,472,000. Application Fees 3,000,000. Agency Fees 39,374,000., group registrations under Ruwasa shs 11,000,000, sale of Scrap equipments shs 10,000,000.

(ii) Central Government Transfers

The District plans to receive 96 percent (21,641,730,000) in form of Central Government transfers of which shs 15,369,040,000 is Conditional Government grants, shs 3,563,115,000 are discretionary Government transfers (Discretionary unconditional grant wage and non wage), shs 2,709,575,000 as other Government transfers.

(iii) Donor Funding

The Development partners support of shs 24,000,000 is expected from: VODP

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	5,206,011	1,646,879
District Unconditional Grant (Non-Wage)	111,809	27,914
District Unconditional Grant (Wage)	660,537	165,134
General Public Service Pension Arrears (Budgeting)	503,260	503,260
Gratuity for Local Governments	676,777	169,194
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	814,275	171,539
Pension for Local Governments	2,276,082	569,021
Unspent balances – Locally Raised Revenues	65,009	16,252
Urban Unconditional Grant (Wage)	98,262	24,565
<i>Development Revenues</i>	1,907,308	476,806
District Discretionary Development Equalization Gra	112,423	28,106
Multi-Sectoral Transfers to LLGs	1,794,885	448,700
Total Revenues	7,113,319	2,123,685
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	5,206,011	1,640,407
Wage	758,798	189,700
Non Wage	4,447,213	1,450,708
<i>Development Expenditure</i>	1,907,308	470,700
Domestic Development	1,907,308	470,700
Donor Development	0	0
Total Expenditure	7,113,319	2,111,107

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 120% (2,123,685,000) of its quarterly estimates, implying 30% of annual budget performance. Over performance caused by Gratuity & Pension arrears released lumpsum. Of the receipts 99% (2,111,107,000) was expended of which 8% (189,700,000) on wages, 68% (1,450,708,000) on non wage and 22% (470,700,000) on development leaving a balance of shs12,578,000.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Administrative department Budget estimates for shs4,415,336,000 being a decline by 38% from FY 2016/17.

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Workplan 1a: Administration

Employee salaries, pension and gratuity paid, Annual Board of Survey conducted , staff capacity building out, Staff Appraisal , placement, recruitment and motivation processed , mentoring and supervision of 12 conducted and remittances of funds to 12 LLGs , organise National and International function, coordinate , Account for all public funds, represent District in the Courts of Law, Manage all resources on behalf of the C pay pensioners and gratuity and r

Medium Term Plans and Links to the Development Plan

To supervise, monitor and coordinate government programme in the District To promote democratic and accountable local governance and peace in the district,To initiate and formulate policies for the district local government,To ensure safe custody for all Council records, vehicles, plants and equipment,To ensure timely of debts and mandatory taxes,To facilitate and promote the availability and productivity of labor in the distri plan, manage and develop the human resource

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

USAID Ips through SDS Controlled Non cash support budget to the District for Data management, SA MoGLSD, Action Aids , Paconet and Uganda red cross society.

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

1. Inability to raise the staffing level to 65% of establishment.

District wage bill allocation cannot allow filling of all available vacant positions and this has led long time acting/ caretaking in strategic positions.

2. Low funding

Narrow Local revenue base and very difficult to collect.

3. Inadequate infrastructure

Inadequate office space to accommodate all offices for efficient service delivery.i.e Natural resources department Community Based services .

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	428,007	107,002	327,667

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	428,007	327,667
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>428,007</i>	<i>327,667</i>
Wage	247,379	202,846
Non Wage	180,627	124,821
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	428,007	327,667

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 100%(107,002,000) of its quarterly estimates , implying 25% of annual budget per . Almost all the receipts were spent such that 59% (61,845,000) was expended on wages, 41%(43,732,000) wage leaving balance of shs1,425,000

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector estimates to realise of Ugsh 327,667,000 for the FY 2017/18 being 23% decline from 2016/17 , attributed to creation of Butebo District from Pallisa. Of the projected revenues , 62% (202,846,000) be spent on finance staff salary, 38%(124,821,000) on non wage recurrent.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Procured Books of Accounts for 18LLGs, tendered 21 revenue collection centres for the district and urban council. Financial statements for 2015-16 submitted to OAG, Budget 2016-17 prepared, processed and paid Staff and leaders salary, emoluments and pension, paid salary to 36 Finance staffs at the District, 18 sub counties and Urban council for July- Sept 2016.

Plans for 2017/18 by Vote Function

Documentation and custody of District Financial documents , Timely staff salary and emoluments payment Monthly, quarterly and Annual Financial statements Prepared , Financial management and Accountability resources in the 12 LLGs , monitor and supervise remittance of funds as per council approved allocations enumeration,assessment , verification and monitoring , Ensure Revenue collection under Public- private partnership is achieved , ensure statutory deductions are re

Medium Term Plans and Links to the Development Plan

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Workplan 2: Finance

Seasonality of businesses undermines efforts to raise revenue from Licenses, Markets , property and Land.

2. Low tax base

Limited scope of Local Service Tax - exempts the majority potential tax payers ie Boda bodas . Local government lack Tax enforcement organs to facilitate the collection of the existing taxes. Area Land committees not fully functional

3. Poor respect of Authority & Law

Moral decay in the communities has eroded respect of Authorities and rule of Law characterised by mob justice demonstrations against tax collectors.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	633,409	455,638
District Unconditional Grant (Non-Wage)	308,415	240,371
District Unconditional Grant (Wage)	235,644	159,134
Locally Raised Revenues	0	56,134
Unspent balances – Locally Raised Revenues	89,350	
<i>Development Revenues</i>	20,000	10,000
District Discretionary Development Equalization Grant	20,000	10,000
Total Revenues	653,409	465,638
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	633,409	455,638
Wage	235,644	159,134
Non Wage	397,765	296,505
<i>Development Expenditure</i>	20,000	10,000
Domestic Development	20,000	10,000
Donor Development	0	0
Total Expenditure	653,409	465,638

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 100%(163,352,000) of its quarterly estimates , implying 25% of annual budget performance. Of the receipts 83% (135,349,000) was expended of which 35%(47,708,000) was on wages, 61%(82,641,000) on other recurrent expenditure and 4%(5,000,000) on development expenditure.

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Workplan 3: Statutory Bodies

emoluments paid, Council and Committees sittings facilitated, DSC, Contracts committee all facilitated. Contractors prequalified, markets and landing bays local revenue collection centres tendered under PPPs. Ar committees approved. Pension and Gratuity for the senior citizens paid.

Plans for 2017/18 by Vote Function

Workplans and Budget estimates approved by council, quarterly performance review meetings held, all service providers/private public partners contracted intime, all declared positions filled, Audit queries reviewed and District Executive Members and Chairpersons LC III salary and gratuity for 12months, councilors emoluments exgratia allowances to Chairperson LC1 and LC II. Continue sensitising masses on Land matters.

Medium Term Plans and Links to the Development Plan

Review all Backlogs of Auditor General and Internal Audit reports, strengthening procurement and disposal formulate ordinances in socail services sectors to strengthen service delivery, handle all recruitments and dis actions, Land disputes minimised in the district.

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

Action Aid and PACONET conduct public accountability dialogues

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

1. LCI & II Bicycles not delivered

Some Districts have procured and distributed bicycles to local council chairperson yet Pallisa has not

2. Staff turn over

Meager pay for professional cadres causes braindrain leaving some strategic Offices with acting staff

3. High skills turn over

Frequently changed members of council, Boards and Commissions need capacity building esp. after election

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	536,053	127,168	339,326
Locally Raised Revenues		0	7,000

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	676,793	428,200
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>536,053</i>	<i>339,326</i>
Wage	415,287	259,972
Non Wage	120,767	79,354
<i>Development Expenditure</i>	<i>140,740</i>	<i>88,874</i>
Domestic Development	116,740	64,874
Donor Development	24,000	24,000
Total Expenditure	676,793	428,200

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 92%(156,353,000) of its quarterly estimates , implying 23% of annual budget performance. Under performance caused VODP funds not realised , Of the receipts 71% (111,137,000) was expended of which 68%(75,664,000) was on wages,15%(16,576,000) on non wage and development expenditure was17% (18,897,000) leaving balance of shs 45,215,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

The production and marketing sector is expected to receive ugshs 428,200,000 ,this represents 49% decline from FY2016/17 budget and is attributed to split off of Butebo district . Of estimate for the sector 61% (259,972,000) shall be spent on staff salary, 19% (79,354,000) on non wage recurrent and 20%(88,874,000) on development and Donor intervention 5.6%(24,000,000)

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Staff salaries for July-Sept. 2016 paid, 13,400 birds vaccinated against new castle , OWC inputs certified, surveillance, 3 irrigation site identified, 18 demos on cassava, Gnats and Maise, 2 plant clinics, 15 bags of fertilizer distributed, 30 Artificial Insemination farmers trained, 950 caliantra species distributed.

Plans for 2017/18 by Vote Function

Supervision and technical backstopping of agricultural extension at sub counties conducted , Coordination with stakeholders at MAAIF and Research institutions conducted, Monitoring of agricultural activities conducted, Demonstrations conducted on soil fertility improvement, Demonstrations conducted on control of pests and diseases, Demonstrations conducted and farmers trained on post harvest handling, Demonstrations on pasture improvement, improved poultry breeds conducted, Capacity building

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Workplan 4: Production and Marketing

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

1. High extension worker farmer ratio

The current policy of one extension worker per sub county affects the number of farmers covered

2. Low adoption of agricultural technologies

Low functional literacy and poor attitudes of farmers affect adoption rates, Lack of agricultural financing equal adoption of modern farming methods

3. Inadequate funding

Only 2.4% of the budget is allocated to the department far below the Maputo protocol signed of 10%

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	4,076,281	2,583,050
District Unconditional Grant (Non-Wage)	30,000	30,000
Locally Raised Revenues	0	10,000
Sector Conditional Grant (Non-Wage)	477,283	312,841
Sector Conditional Grant (Wage)	3,562,598	2,230,209
Unspent balances – Locally Raised Revenues	6,400	
<i>Development Revenues</i>	910,613	95,000
District Discretionary Development Equalization Gra	136,000	95,000
Transitional Development Grant	388,863	0
Unspent balances - donor	385,750	
Total Revenues	4,986,894	2,678,050
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	4,076,281	2,583,050
Wage	3,562,598	2,230,209
Non Wage	513,683	352,841
<i>Development Expenditure</i>	910,613	95,000
Domestic Development	524,863	95,000
Donor Development	385,750	0

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Workplan 5: Health

District . Of the budget estimates 83%(2,230,209,000) shall be spent on staff salary, 13% (352,841,000) on recurrent and 4% (95,000,000) on development The non wage budget is support to fund cross cutting health programmes such as HIV/AIDS, malaria, immunisation .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salary staff for Jul-Sept 2016 paid, remittances made to Pallisa Hospital, Lower Level Health centres and two sub Districts. BOQs and EIA for staff house, Hospital and latrine.

Plans for 2017/18 by Vote Function

Staff house Constructed at Mpongi HCIII , Salary to 340 PHC staff paid, Funds for Lower level Health facilities 12 LLGs remitted , District Hospital facilities maintained, promotion of hygiene and Sanitation, Drugs distribution and Inspection, Immunisation and disease surveillance, Family planning out reaches.

Medium Term Plans and Links to the Development Plan

in the Mid term, the sector will focus on promotion of Activities tailored towards enhancing interventions to improve service delivery in the following critical areas : Maternal Health;- Increase %age of pregnant mothers attending at least 4 ANC visits from 35% to 60% by 2020, pregnant mothers delivering in Health facilities from 70% to 90% by 2020, increase capacity of Health facilities to provide maternal health services from 70% to 90% Health facilities with skilled staff

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

1.MSH-SURE has planned for support systems strengthening through re-tooling of health facilities, stationery supervision and performance of health facilities as well as pharmaceutical financial management trainings. The covers all Health facilities in the district.

2.STAR-E off budget support to the district to cover areas related to HIV Prevention, Care and treatment and strengthening targeting both CBS and health sectors. The entire district is covered.

3.SDS Health

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

1. Poor staff retention capacity by the district

The district has failed to attract and retain health workers at critical positions like Medical officers(doctors)

2. Push policy of drugs

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Workplan 6: Education

	Budget	end Sept	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	15,030,093	4,018,224	8,874,386
District Unconditional Grant (Non-Wage)	20,000	5,000	10,000
District Unconditional Grant (Wage)	69,919	17,480	57,302
Locally Raised Revenues		0	6,400
Other Transfers from Central Government	15,620	0	15,620
Sector Conditional Grant (Non-Wage)	3,254,783	1,080,801	1,853,926
Sector Conditional Grant (Wage)	11,659,771	2,914,943	6,931,138
Unspent balances – Locally Raised Revenues	10,000	0	
<i>Development Revenues</i>	504,298	136,075	317,745
Development Grant	336,322	84,081	222,745
District Discretionary Development Equalization Gra	167,976	41,994	95,000
Unspent balances - donor		10,000	
Total Revenues	15,534,391	4,154,298	9,192,131
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	15,030,093	4,014,184	8,874,386
Wage	11,729,691	2,932,423	6,988,440
Non Wage	3,300,403	1,081,762	1,885,946
<i>Development Expenditure</i>	504,298	23,471	317,745
Domestic Development	504,298	15,361	317,745
Donor Development	0	8,110	0
Total Expenditure	15,534,391	4,037,655	9,192,131

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 107%(4,154,298,000) of its quarterly estimates , implying 27% of annual budget performance . Of the receipts 97% (4,037,655,000) was spent of which 67%(2,932,423,000) on wages, 30%(1,081,762,000) on non wage and 0.8%(15,361,000) on development Donor 0.02%(8,110,000) leaving balance of shs 116,643,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

The Education sector revenue forecast for shs 9,192,131,000 being 41% decline from FY2016/17 ,of which (6,988,440,000) on staff salary(primary teachers, Secondary staff, tertiary staff and District Education staff), 20%(1,885,946,000) on nonwage recurrent (mainly UPE, USE and tertiary capitation) and 3.4% (317,745,000) on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The students under Dr. Malinao Omonokohomlin funded, monitored and learned staff salaries and Sept 2016

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Workplan 6: Education

Medium Term Plans and Links to the Development Plan

Reducing pupils absentism rate from 12% to 6% by 2020. Reducing Teacher absentism from 17% to 10% by 2020. Increasing percentage of pupils passing in Division one from 2.9% to 10% by 2020

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

Action Aid for feeding pupils at Gogonyo primary school, BRAC for sponsoring 11 students in O level and A level, Devine child care for Educating needy children, Badiliko(British council) training Teachers in computer teaching aid, FOWODE, ACFODE on equity and Gender issues Build Africa Uganda and Water Aid on sanitation and hygiene.

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

1. Inadquate infrastructure

staff accomondation inadquate for Teachers , many travel long distances to schools. Pupil to Classroom ratio is 91:1, Pupil desk ratio is 5:1 , Pupil to Text book ratio is 3:1 , poor sanitaion coverage in schools as latrine pupil ratio of 1:63

2. Restrictions on Teacher recruitment

Ministry of Public service for long time had put up restrictions on Teacher recruitment therefore causing high Teacher ratio.Pupil to Teacher ratio is 67:1

3. Lack of feeding

Most pupils do not have midday meals in most schools because parents are not providing for it . But howe are trying to provide in form of porridge.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	866,819	553,572
District Unconditional Grant (Wage)	75,385	54,183
Locally Raised Revenues	0	10,000
Other Transfers from Central Government	0	
Sector Conditional Grant (Non-Wage)	781,434	489,389
Unspent balances – Locally Raised Revenues	10,000	0

Vote: 548 Pallisa District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,044,559	632,572
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>866,819</i>	<i>553,572</i>
Wage	75,385	54,183
Non Wage	791,434	499,389
<i>Development Expenditure</i>	<i>177,740</i>	<i>79,000</i>
Domestic Development	177,740	79,000
Donor Development	0	0
Total Expenditure	1,044,559	632,572

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 81%(210,974,000) of its quarterly estimates , implying 20% of annual budget performance. Under realisation caused by postponed release for community access roads funds to second quarter . Of the 87.2% (184,003,000) was expended on wages 10%(18,846,000), 69%(125,943,000) on non wage and 22%(39,214,000) on rehabilitation road works leaving balance of shs 26,970,000.

Department Revenue and Expenditure Allocations Plans for 2017/18

The roads Sector revenue forecast for FY2017/18 is shs 632,572,000 implying 39% decline from FY 2016/17 attributed to creation of Butebo District .Of the budget estimates, 8.5% (74,183,000) shall be spent on salaries 78.9% (499,389,000) on Community and District road maintenance and 12%(79,000,000) for periodic Maintenance of some District roads.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

22 km of Mechanised routine maintainance carried out on Awokie-Ogoria-Olimoto and Kamenya- Kidongolo roads. Salaries for July-September 2016 paid, roads committee discussed maintainance schedule.

Plans for 2017/18 by Vote Function

Manual Routine Road maintenance of 230 kms, recruit , supervise and remunerate 181 road workers, mechanised periodic road maintenance of 60 kms, Rehabilitate 6 Km, carry out road inventories, procure construction materials for culverts and murram .

Medium Term Plans and Links to the Development Plan

All villages in the district to be within atleast 2km radius to the feeder road and ensure entire road network to be motorable.

Vote: 548 Pallisa District

Workplan 7a: Roads and Engineering

2. Existence of remote villages

There are still villages that are beyond the 2km radius from a feeder road (Akuoro, Angod in Gogonyo SC, Kapuwai in Opwateta Sc, Okunguro in Kameke SC Kachuru, Puti in Kabwangasi SC, Dodoi in Puti puti S

3. Incomplete road unit

The road unit is not complete, we do not have an excavator, a roller, water boozzer for compacting the road

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	99,317	22,079
District Unconditional Grant (Wage)	51,053	12,763
Locally Raised Revenues		0
Sector Conditional Grant (Non-Wage)	37,264	9,316
Unspent balances – Locally Raised Revenues	11,000	0
<i>Development Revenues</i>	698,906	174,726
Development Grant	652,706	163,176
District Discretionary Development Equalization Gra	46,200	11,550
Total Revenues	798,223	196,806
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	99,317	22,078
Wage	51,053	12,763
Non Wage	48,264	9,315
<i>Development Expenditure</i>	698,906	8,782
Domestic Development	698,906	8,782
Donor Development	0	0
Total Expenditure	798,223	30,861

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 99%(196,806,000) of its quarterly estimates , implying 25% of annual budget perfo
Of the receipts 16% (30,861,000) was expended of which 41%(12,616,000) on wages,30%(9,315,000),
28%(8,782,000) on Devt , leaving balance of shs165,945,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 548 Pallisa District

Workplan 7b: Water

20 deep Boreholes Constructed , 20 water user committees mobilised and trained , Water quality tested and Monitored , 20 Advocacy activities to promote safe water chain Conducted.

Medium Term Plans and Links to the Development Plan

Increase percentage of households with safe water from 60% to 75% by 2020

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

Funding of water & Sanitation Activities from Water Aid (Post conflict project funded by EU in Agule and Gogonyo sub counties has come to an end,Piped water schemes in RGCs have not yet taken of, Aid, Uganda Redcross society, Lodoi Development Fund are still active in the District.

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

1. High Cost

The District is left with only the high technology option of drilling deep wells. Protectable springs are diminishing and shallow wells potential is almost exhausted.

2. Inadequate funds

Funds anticipated are not sufficient to attain the Vision of 100% safe water coverage by the year 2040

3. Unstable water table

Environmental degradation and adverse weather conditions have affected water yield , Hybrid Pumped/Gravity technologies may turn out to be better alternatives.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	115,733	94,270
District Unconditional Grant (Non-Wage)	7,000	5,000
District Unconditional Grant (Wage)	88,769	73,153
Locally Raised Revenues	0	10,000
Sector Conditional Grant (Non-Wage)	9,964	6,117
Unspent balances – Locally Raised Revenues	10,000	
<i>Development Revenues</i>	90,000	70,698
District Discretionary Development Equalization Grants	90,000	70,698

Vote: 548 Pallisa District

Workplan 8: Natural Resources

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 95%(48,933,000) of its quarterly estimates , implying 24% of annual budget performance. Of the receipts 20% (41,877,000) was expended 53%(22,192,000) on wages and 7%(2,930,000) on non wage. 40%(16,755,000) leaving balance of shs7,056,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans for shs 164,968,000 being 20% decline from FY 2016/17 due to creation of Butebo District. Of which 44%(73,153,000) shall be spent on staff wages, 13%(21,117,000) on Non wage and 43%(70,698,000) on Development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Prepared Sub county wet land action plans, conducted Environment Impact Analysis for all planned projects in year 2016/17. staff salary paid.

Plans for 2017/18 by Vote Function

Demarcate and restore degraded shores, promote sustainable use of Natural resources, promote tree planting, Government forest reserves, supervise and monitor mitigation measures, sensitise on waste management and environmental danger.

Medium Term Plans and Links to the Development Plan

Environment concerns mainstreamed in all development projects undertaken in the district, every House hold to plant ten trees annually, major vital wetlands in the district demarcated and restored, major roads in the district planted with trees. Government lands should have been surveyed and titled, open boundaries for all surveyed lands, sensitise communities and other stakeholder on land rights.

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

Development of SWAPs ,DWAP and community wetlands management plan for Doko wetland Kabwagasani subcounty developed with support from JICA.

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

1. Securing adequate funds

Funds to facilitate enforcement and secure means of transport , other equipments and training of staff to build enforcement capacity of the staff.

2. Changing attitudes of the populace towards sound environment mgt

Vote: 548 Pallisa District

Workplan 9: Community Based Services

	Budget	end Sept	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	601,129	88,355	1,247,473
District Unconditional Grant (Non-Wage)	10,000	2,500	8,000
District Unconditional Grant (Wage)	208,202	52,051	169,357
Locally Raised Revenues		0	15,000
Other Transfers from Central Government	270,308	9,400	993,158
Sector Conditional Grant (Non-Wage)	97,619	24,405	61,957
Unspent balances – Locally Raised Revenues	15,000	0	
<i>Development Revenues</i>	156,771	39,193	69,364
District Discretionary Development Equalization Gra	152,423	38,106	69,364
Transitional Development Grant	4,348	1,087	
Total Revenues	757,900	127,548	1,316,836
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	601,129	88,355	1,247,473
Wage	208,202	52,051	169,357
Non Wage	392,927	36,304	1,078,115
<i>Development Expenditure</i>	156,771	6,001	69,364
Domestic Development	156,771	6,001	69,364
Donor Development	0	0	0
Total Expenditure	757,900	94,356	1,316,836

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 68%(127,548,000) of its quarterly estimates , implying 17% of annual budget performance. Under performance caused by Youth livelihood programme performing at 3% Of the receipts 74% (94,356,000) expended 55%(52,051,000) on wages , 38%(36,304,000) on non wage and 6%(6,001,000) on devt expenditure leaving balance of shs 33,191,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for a total of UGX1,316,836,000 as its budget for F/Y 2017-2018. This represents an increment from FY2016/17 budget for the sector and is attributed to UWEP & YLP funds allocated . Of the sector 13% (169,357,000) shall be spent on staff salary, 83% (1,078,115,000) on non wage recurrent and 5%(69,364,000) on development .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries and wages for Jul-Sept 2016 paid, meetings conducted, technical backstopping conducted, submission of reports, procurement of mobility appliances and assistive devices, monitoring and supervision.

Vote: 548 Pallisa District

Workplan 9: Community Based Services

for the District Development Plan (DDP) which is linked to the National Development Plan (NDP). The sector emphasizes on the promotion of social protection, equality, equity, human rights, culture, suitable working conditions, employment, Vulnerable groups such as the women, children, unemployed youth, elderly and disability who are often marginalized and excluded from the benefits.

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

Forum for Women in Democracy (FOWODE) will undertake programmes in community empowerment and human rights, ACTION AID will implement interventions on Gender Based Violence, UGANET will intervene in HIV/AIDS and PACONET will handle community empowerment and advocacy service delivery and accountancy and SAGE to Older persons emoluments.

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

1. Lack of transport for the District and Lower Government staffs

With the increasing number of programmes in the Department (YLP, UWEP, NUSAF 3, SAGE) requires constant monitoring and supervision which requires moving one destination to the another which requires means of transport.

2. Office accommodation for the Senior staff

Office accommodation for the staff. Senior staff share offices due lack adequate space to accommodate them with their equipments. The law requires the interest groups to have office accommodation to transact their businesses.

3. Insufficient funding

There is inadequate funding to the sector especially the probation, labour and culture amidst high expectations from the public. Government to consider increasing funding in line with the increasing demands and expectations of the population.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>122,129</i>	<i>1,780,118</i>
District Unconditional Grant (Non-Wage)	59,900	46,000
District Unconditional Grant (Wage)	51,238	51,790
Locally Raised Revenues		10,991
Other Transfers from Central Government		1,671,336
Unspent balances - Locally Raised Revenues	10,991	1,350

Vote: 548 Pallisa District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	300,764	1,883,730
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>122,129</i>	<i>1,780,118</i>
Wage	51,238	51,790
Non Wage	70,891	1,728,327
<i>Development Expenditure</i>	<i>178,635</i>	<i>103,612</i>
Domestic Development	178,635	103,612
Donor Development	0	0
Total Expenditure	300,764	1,883,730

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department realised 130%(97,373,000) of its quarterly estimates , implying 32% of annual budget performance, Over performance was caused by NUSAF III operational funds . Of the receipts 24% (23,605,000) expended of which 54%(12,747,000) on wages, 44%(10,358,000) on non wage , Donor 1%(500,000) b shs73,768,000 .

Department Revenue and Expenditure Allocations Plans for 2017/18

The planning unit budget proposed for FY2017/18 is Ugshs 1,883,730,000 from the different sources. This 63% increment from 2016/17 budget for the sector. The increment in budget allocation arising from allocation NUSAF 3 . Of the budget estimates ,2.6% (51,790,000) shall be spent on staff salary, 91.7% (1,728,327,000) wage recurrent while 5.5% (103,612,000) on development

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Technical monitoring conducted, Salary for 7 staff paid for July-Sept, 2016, OBT quarter four report submitted

Plans for 2017/18 by Vote Function

Process salary for staff, prepare and consolidate District annual workplans, organise TPC and document discussions, conduct M&E for all district programmes, ensure internet connectivity and functioning LAN, collect statistical information, coordinate planning functions, prepare output plans , Budgets and quarterly reports to MoFPED and Council , construct Community Department Office Block and O&M planned

Medium Term Plans and Links to the Development Plan

Carry out M& E activities for all Government and NGO activities, Rolling of that DDP and LLGs plans, coordinate SDS, DDEG/PPDP, LGMSD) interventions, guiding the process of Technical planning, Budgeting and reporting

Vote: 548 Pallisa District

Workplan 10: Planning

2. Lack of staff Motivation

The head of the unit has been acting as A Planner for now over 14 years and has not been promoted and this demotivates performance

3. Low capacity contractors

The contractors have limited financial capacity to handle projects and delay the completion of the projects increasing the risk of returning of the funds to the National Treasury.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousands</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	70,245	49,821
District Unconditional Grant (Non-Wage)	17,000	16,000
District Unconditional Grant (Wage)	40,245	20,821
Locally Raised Revenues	0	13,000
Unspent balances – Locally Raised Revenues	13,000	
Total Revenues	70,245	49,821
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	70,245	49,821
Wage	40,245	20,821
Non Wage	30,000	29,000
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	70,245	49,821

Revenue and Expenditure Performance in the first quarter of 2016/17

The department realised 100%(17,561,000) of the quarterly workplan implying 25% of the Annual workplan (16,061,000) of receipts were spent as such wages expended amounted to 66%(10,061,000)and 37%(6,000,000) Non wage leaving balance of shs1,500,000.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget proposed for FY2017/18 is Ugshs 49,821,000 from the different sources. This implies a decline of 29% from 2016/17 budget caused by transfer of service to Ngora District by Head of Audit department.

Vote: 548 Pallisa District

Workplan 11: Internal Audit

schools and 10 secondary schools. We shall carry out special investigations as and when called upon. One department to continue with professional development and routine office operations are planned

Medium Term Plans and Links to the Development Plan

In the medium term it's planned to Verify all accountabilities and reduce on the audit queries and thus achieve objective of VFM within the district. Promote Ethical conduct and observe professionalism in all matters.

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

Statutory Audits by OAG, Investigation by IGG and police

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

1. No transport facility

The department has no transport facility for reaching the lower local governments. The district physical projects carried out at the villages thus this would need the department to verify those projects.

2. Irregular release of funds.

Funds are released as and when local revenue is collected not as per work plan

3. Misunderstanding of audit functions

The Staff and administration misunderstand the role of internal audit as being that of witch hunting, whereas advises on the functionality and strength of the internal controls put in place by management in mitigating risk and wastage.