

# **Vote: 570** Amuru District

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## **Structure of Budget Framework Paper**

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**Foreword**

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**A: Revenue Performance and Plans**

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## **Foreword**

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Section 35 of the Local Government Act Cap 243, Amendment 2010 provides that the district shall prepare integrated district development plan incorporating plans of all sectors and partners and lower level Local Government shall prepare plans incorporating plans of lower councils in their respective areas of jurisdiction. This BFP has been prepared in consultation with stakeholders especially implementing partner (IPS) operating in the district. It takes into account the district Development Plans (DDP) and is aligned to the Uganda Vision 2040.

This BFP provides objectives, strategies, intervention and action to be implemented during the next Financial Year. It is legally binding and shall be followed by all stakeholders in the implementation of activities in district. The plan will enable the district council make efficient use of the resources available for implementation of integrated interventions.

On behalf of Amuru DLG and my own behalf, I would like to pledge full support and commitment in realization of the goal and objectives of the Budget Framework Paper. This framework will go a long way in enhancing socio-economic service provision to our people of Amuru district.

For God and my Country

**Atube Omach Anthony Louis**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	436,850	78,648	446,350
2a. Discretionary Government Transfers	3,469,910	815,696	5,162,757
2b. Conditional Government Transfers	10,992,704	2,890,700	8,311,605
2c. Other Government Transfers	1,093,320	0	0
4. Donor Funding	411,617	63,926	175,000
<b>Total Revenues</b>	<b>16,404,401</b>	<b>3,848,970</b>	<b>14,095,711</b>

#### Revenue Performance in the first quarter of 2015/16

The Total revenue expected in FY 2015/16 is 16,404,401,000 Ugx and most of it (94.8 %) are Central Government transfers, 5.27% is Locally Rased Revenue and Donor funding. Only Central Government Transfers was realised to expectation and the others were not due to poor performance of Local Revenue, exit of Donnors, reduction in Discretionary Government Transfers and Other Government Transfers.

#### Planned Revenues for 2016/17

It is expected that 14,095,711,000 Ugx will be realised in FY 2016/17 which represents a 14.1% reduction to FY 2016/17. It is projected that Discretionary transfers will increase by 48.9% and Local Revenue by 2.2% and all the other sources of revenue will reduce of which the most significant ones are Donnor funding by 57.5%, Discretionary Government Transfers by 48.9% and Central Government Transfers by 24.4% and it is linked to the exit of Donnors and reduction in Government IPFs.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,380,171	489,429	2,177,945
2 Finance	401,576	57,124	984,052
3 Statutory Bodies	597,727	87,266	481,016
4 Production and Marketing	373,544	51,614	389,957
5 Health	2,132,707	679,090	1,904,399
6 Education	7,133,987	1,594,029	6,686,539
7a Roads and Engineering	1,724,539	25,407	672,907
7b Water	692,799	30,743	310,067
8 Natural Resources	209,747	18,070	143,098
9 Community Based Services	632,139	34,232	137,504
10 Planning	78,338	15,077	152,068
11 Internal Audit	47,128	8,921	56,158
<b>Grand Total</b>	<b>16,404,401</b>	<b>3,091,003</b>	<b>14,095,711</b>
Wage Rec't:	9,142,605	2,473,641	8,799,103
Non Wage Rec't:	3,229,617	514,197	2,481,807
Domestic Dev't	3,620,562	45,739	2,639,801
Donor Dev't	411,617	57,426	175,000

#### Expenditure Performance in the first quarter of 2015/16

By the end of Q1, the expenditure against the approved was at 23% (3,091,003,000 Ugx) which was slightly below the expected expenditure of 25% (3848,970,000 Ugx). This was less by 757,967,000 Ugx (19.7%). This can be attributed to late remittances from Donnors, poor performance of Local Revenue and late procurement.

#### Planned Expenditures for 2016/17

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## Executive Summary

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The expenditure forecast is projected at 14,095,711,000Ugx which is a reduction of 14.1%. The District will focus on the key priority areas such as classroom and teacher house construction, equipping the Health Centres and putting up health infrastructure, opening roads and routine maintainance, drill boreholes and rehabilitate water points, increase production and productivity, recruit and pay LG workers.

### *Medium Term Expenditure Plans*

The Medium Term Expenditure Plans for the Local Government include paying wages of all Government employees timely, recruitment to staffing level to 80%, construction of class and teacher houses in all Primary Schools, construction of OPD and Latrines in all Health Centres, open 1 market per parish, opening of 350 Km of roads, rehabilitation of all water points and drilling 250 boreholes, demarcation of 20 wetlands in the District.

### **Challenges in Implementation**

The major development challenges facing Amuru District include the following:

1. Inadequate capacity of the district to attract and retain competent staff for effective service delivery to the community
2. Low local revenue base to finance decentralized services
3. Poor performance of LLGs, the district and community in the process of legislation which affects wellbeing
4. Low production and productivity leading to household food insecurity and low household income
5. Poor health seeking behavior

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## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>436,850</b>	<b>78,648</b>	<b>446,350</b>
Market/Gate Charges	55,000	0	57,600
Advertisements/Billboards	14,000	0	25,500
Animal & Crop Husbandry related levies	24,000	0	15,500
Business licences	3,000	0	26,000
Land Fees	100,000	0	114,000
Local Service Tax	47,500	22,952	48,000
Miscellaneous	100	14,484	
Non-Refundable Fees	33,300	15,480	
Other Fees and Charges	151,500	25,731	137,100
Park Fees	5,500	0	19,450
Property related Duties/Fees	100	0	
Local Government Hotel Tax	2,750	0	3,200
Refuse collection charges/Public convenience	100	0	
<b>2a. Discretionary Government Transfers</b>	<b>3,469,910</b>	<b>815,696</b>	<b>5,162,757</b>
Urban Discretionary Development Equalization Grant	15,762	3,940	121,808
Urban Unconditional Grant (Non-Wage)	54,146	13,536	73,889
District Unconditional Grant (Wage)	2,234,019	545,059	2,217,614
District Unconditional Grant (Non-Wage)	391,962	97,990	1,279,275
Urban Unconditional Grant (Wage)	93,978	16,299	93,967
District Discretionary Development Equalization Grant	680,043	138,872	1,376,203
<b>2b. Conditional Government Transfers</b>	<b>10,992,704</b>	<b>2,890,700</b>	<b>8,311,605</b>
Development Grant	2,617,980	520,086	1,083,406
Sector Conditional Grant (Non-Wage)	1,136,544	338,154	1,366,542
Sector Conditional Grant (Wage)	5,747,756	1,676,374	5,747,769
Support Services Conditional Grant (Non-Wage)	1,468,425	350,585	55,504
Transitional Development Grant	22,000	5,500	58,384
<b>2c. Other Government Transfers</b>	<b>1,093,320</b>	<b>0</b>	
Youth Livelihood Programme	379,802	0	
Road Maintenance-Uganda Road Fund	708,918	0	
NUSAF II	100	0	
MoES(DEO Operational Cost & others)	4,500	0	
<b>4. Donor Funding</b>	<b>411,617</b>	<b>63,926</b>	<b>175,000</b>
Unicef	386,545	0	
FAO(Support toward Livelihood & GBV response)	9,972	4,926	
IGAD(UAC)		0	45,000
Vegetable Oil	15,000	14,000	
SDS		45,000	130,000
NUDEIL	100	0	
<b>Total Revenues</b>	<b>16,404,401</b>	<b>3,848,970</b>	<b>14,095,711</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

The Approved Local Revenue Budget was 436,580,000 UgX and the amount realized as of end of Quarter 1 was just 18%. In general terms, Locally Raised revenues have been performing very poorly over the years in Amuru District.

#### (ii) Central Government Transfers

Central Government Transfers that include Discretionary Transfers, Conditional transfers; Local Development Grants and Other Transfers were approved at 15,555,934,000 UgX. By the end of Quarter 1, the District had realized a total of 24.7%. Of which,

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## A. Revenue Performance and Plans

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Wages constituted 69%, Non-wage 14% and the balance was for Development.

*(iii) Donor Funding*

The approved donor funding budget was 4111,617,000 Ugx and the amount realised as of end of quarter 1 was 15.5% which is less than 25% expected in one quarter. This is attributed to the exit of major development partners from the district in the FY 2014/15 alone.

### **Planned Revenues for 2016/17**

*(i) Locally Raised Revenues*

The projected locally raised revenue is 446,350,000 Ugx which represents a 2.2% increase compare to Fy 2015/16. Other fees contributed the most at 30.7%, Land fees at 25.5%, gate collections at 12.9%, Local service Tax at 10.7% and all the other sources contributed less than 10%.

*(ii) Central Government Transfers*

The projected figure under Central government Transfers has increased slightly following consolidation of some of the grants from 13,287,242,000 UgX to 13,644,861. Of which, Wage accounts for 64%.

*(iii) Donor Funding*

Donor funds projections as fallen significantly due to the exit of many partners from the region in particular and the district specifically. Donor funding is projected as 1% of the total estimates for FY 2016/17.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,124,633	506,030	2,059,945
District Unconditional Grant (Non-Wage)	163,206	24,960	50,568
District Unconditional Grant (Wage)	1,599,416	408,650	1,546,574
Locally Raised Revenues	73,497	12,902	63,497
Multi-Sectoral Transfers to LLGs	248,585	47,725	343,802
Support Services Conditional Grant (Non-Wage)	39,929	11,792	55,504
<i>Development Revenues</i>	255,538	46,060	118,000
District Discretionary Development Equalization Gran	255,538	46,060	118,000
<b>Total Revenues</b>	<b>2,380,171</b>	<b>552,090</b>	<b>2,177,945</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,181,896	489,429	2,059,945
Wage	1,599,416	408,650	1,564,142
Non Wage	582,480	80,779	495,803
<i>Development Expenditure</i>	198,275	0	118,000
Domestic Development	198,275	0	118,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,380,171</b>	<b>489,429</b>	<b>2,177,945</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

As at end of Q1, the Department ad realised 23% of its annual budget and spent 93% of the quarterly budget outturn. Most of the sources performed fairly. PAF monitoring included funds for PRDP II Monitoring and explains why the percentage is high .Like, Unconditional grant –Wage was lumped up under Administration. The 3% of the total funds unspent is for other administrative eventualities and operations.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The Administration department budget is Shs 2,177,945,000Ugx= indicating a decrease of about 8.5% compared to the previous F/Y. This is attributed to a decline of 69% in unconditional grant and 53% in PRDP disbursed to the district. The department expenditure is structured as follows; wage (71.8%), none wage(22.8%) and development expenditure (5.4%). Wages constitute the highest proportion because salaries have been lumped under administration.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

No Physical Performance highlights is registered because all the activities of that nature are undergoing the procurement process. It as reached award level.

##### Plans for 2016/17 by Vote Function

Recruitment of staff at both the sub county and the district headquarter, monitoring and evaluation of PRDP Projects, monitoring and supervision of Lower local governments, conducting media relations function at regular basis Supervising General Administration, Paying Staff salaries, wages. Gratuity. And other terminal benefits to staff making submission to district service commission for various action, printing payslips, carrying out verification exercise for pay roll cleaning, induction of st

##### Medium Term Plans and Links to the Development Plan

Strategic result during the medium term plan is to have a responsive an accountable lower local government in line with decentralisation through an efficient, effective, and sustainable delivery of services to the community to reduce house

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## Workplan 1a: Administration

hold poverty and attain socio-economic growth. The district intends to intensify local revenue mobilisation drives while sealing the leakages.

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

None

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

#### 1. Low Local Revenue base

Low revenue base in the district has resulted into low income received by the district in order to supplement its budget and implement the various activities with the district

#### 2. Under staffing both at sub-county and district headquarter

The district is still lacking personnel in some key positions at both the sub-county and head office due to vacancies that are available and this makes it hard to implement some of the services to the communities

#### 3. Rampant land wrangles in civic area and government institutions

Some of the schools and health centers in the district are facing or threatened to be evicted as a result of land wrangles in the communities especially in the Atiak sub-county

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	218,088	65,126	219,580
District Unconditional Grant (Non-Wage)	49,381	23,200	24,781
District Unconditional Grant (Wage)	108,507	30,100	120,399
Locally Raised Revenues	26,000	7,806	46,000
Multi-Sectoral Transfers to LLGs	27,800	2,520	28,400
Support Services Conditional Grant (Non-Wage)	6,400	1,500	
<i>Development Revenues</i>	183,488	43,312	764,473
District Discretionary Development Equalization Grant		6,200	
Multi-Sectoral Transfers to LLGs	183,488	37,112	764,473
<b>Total Revenues</b>	<b>401,576</b>	<b>108,437</b>	<b>984,052</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	218,088	57,124	219,580
Wage	108,507	30,100	120,399
Non Wage	109,581	27,025	99,181
<i>Development Expenditure</i>	183,488	0	764,473
Domestic Development	183,488	0	764,473
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>401,576</b>	<b>57,124</b>	<b>984,052</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

By end of Q1, the Department has realised 27% of its annual Approved Budget and spent 14%. 13% is reflected as unspent because the funds were transferred to LLGs but procurement delayed implementation. Wages performed at 111% due to new recruitment of staff on board.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive a total Budget Estimate of Ugx. 984,053,000 which is an increase of 245%. The increase is attributed to a 317.2% increase in Discretionary Development Grant which composes of LGSMD,



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## Workplan 2: Finance

Equilisation Grant and PRDP. Ninetyfive percent of the revenue is expected from form of Central Government Transfers and a total of Ugx. 219,580,000 is Recurrent Budget. For the recurrent budget, wages account for 54.8%. A total of Ugx. 764,473,000 Development transfer is for DDEG Com

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

First quarter revenue supervision carried out in all the 5 LLGs and first quarter, financial supervision was done and reported on. Local revenue collections is still very low at the LLGs The departmental accounts have been reported on.

#### Plans for 2016/17 by Vote Function

Production and laying of the Draft Document by 15th March 2016, Production and Submission of Final Accounts to the Office of the Auditor General and Local Revenue Enhancement drive consolidated.

#### Medium Term Plans and Links to the Development Plan

In the medium term, the Department intends to streamline financial issues especially the books of accounts and also operationalize and enhance Local Revenue mobilization, collections and management by the Higher Local Government and the Lower Local Governments.

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

Nil

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

#### 1. Poor local revenue collections and management

Lack of commitment by the sub counties and the contractors to remit the collections as required.

#### 2. Poor assets management

Insufficient data, custody and management of the district assets by the responsible officers.

#### 3. Inadequate monitoring and supervision of the Sub-County

Poor general performance in financial management and accountability by the sub counties.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	597,727	123,606	461,016
District Unconditional Grant (Non-Wage)	35,000	30,230	130,924
District Unconditional Grant (Wage)	190,285	32,222	188,192
Locally Raised Revenues	64,000	10,010	64,000
Multi-Sectoral Transfers to LLGs	77,900	11,530	77,900
Support Services Conditional Grant (Non-Wage)	230,542	39,615	
<i>Development Revenues</i>	0	0	20,000
District Discretionary Development Equalization Gran		0	20,000

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## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>597,727</b>	<b>123,606</b>	<b>481,016</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	597,727	87,266	461,016
Wage	173,562	32,222	188,192
Non Wage	424,165	55,045	272,824
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>597,727</b>	<b>87,266</b>	<b>481,016</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

Out of an approved budget of UG. X 597,727,000/= we realised 21% in quarter 1. We performed at 345% (30,345,000/=) under District Unconditional Grants due to pending payments to Councillors to services and goods offered. Unspent balance standing at 3% for unimplemented programmes especially under District Land Board.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total budget of 481,000,000/= which represents a 19.5% decrease. This is due to a reduction of the wage component of the unconditional grant which accounts for 39% and the balance for non wage to support operations. The expenditure structure is as such that wages accounts for 39.1%, non wage accounts for 56.7 % and domestic development accounts for 4.2 %.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

01 council, standing committee meeting, LGPAC and DSC meetings were conducted. 04 contracts committee meetings conducted

#### Plans for 2016/17 by Vote Function

2 ordinances, 01 budget approved, 04 audits reports reviewed, 200 land applications approved, contracts awarded, recruit 50 staffs and confirm 200 staffs and pay staffs and chair DSC for 12 months

#### Medium Term Plans and Links to the Development Plan

the medium term plan is to pass 01 ordinance, approved plans, to review 2 reports, 2 audit reports, approved 100 land applications, reviewed evaluation committee reports, recruited 50 staffs and confirm 100 staffs and paid staffs salaries for 6 months

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

N/A

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

#### 1. funding

inadequate funding to boards and commission visa- vie volume of work

#### 2. composition of boards and commission

boards and commissions are not fully constituted and appointment of district land board delayed

#### 3. submission of reports

reports for committees and council are submitted late that affects quality of scrutiny of documents.

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## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	218,961	81,001	269,957
District Unconditional Grant (Non-Wage)	9,899	1,000	2,000
District Unconditional Grant (Wage)	41,392	14,608	58,432
Locally Raised Revenues	15,600	3,730	10,600
Multi-Sectoral Transfers to LLGs	15,500	0	13,900
Sector Conditional Grant (Non-Wage)	43,569	19,483	92,037
Sector Conditional Grant (Wage)	93,000	42,180	92,988
<i>Development Revenues</i>	154,583	42,738	120,000
Development Grant	129,611	23,812	120,000
District Discretionary Development Equalization Grant		0	120,000
Donor Funding	24,972	18,926	
<b>Total Revenues</b>	<b>373,544</b>	<b>123,739</b>	<b>389,957</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	218,961	30,188	269,957
Wage	134,392	14,608	151,420
Non Wage	84,569	15,580	118,537
<i>Development Expenditure</i>	154,583	21,426	120,000
Domestic Development	129,611	9,000	120,000
Donor Development	24,972	12,426	0
<b>Total Expenditure</b>	<b>373,544</b>	<b>51,614</b>	<b>389,957</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

As at the end of first quarter, the department realised 13% of the annual approved budget. This reflects poor performance due to low or no remittance in some budget lines such as salaries since the staff were not recruited and no funds released for it. There was no transfer of the district unconditional grant - wage since there was no new recruitment.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

Of the total budget of 389,957,000/= located to the department represents a slight increase of 4.4% increase. Eighty of the revenue is expected to come from the central Government transfers while 20 % will be from local raised revenue. The 56.6% will cater for wages and the 43.4% will be for non wage bill.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

There was no physical development this quarter due to the ongoing procurement process

#### Plans for 2016/17 by Vote Function

16 staffs will be paid wages for twelve months each while non wage component will support 10 staffs from the sub counties and 6 from the District for their routine activities.

#### Medium Term Plans and Links to the Development Plan

Improve household food security, building the capacity of the farmers, promote market oriented and commercialise farmers, promote value addition to agricultural products, ensure quality products geared towards improving the standard of the people.

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

Slaughter slabs at the sub county, more of Market block at the landing site and pabbo town board and produce store in Pailyec parish Amuru sub county and water born toilet and production headquarter.

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## Workplan 4: Production and Marketing

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

#### 1. Under staffing

the numbers of staffs on the ground to cover the whole production activities is too low making department to underperform in term of coverage

#### 2. Economic Inflation

High cost of inputs in the market

#### 3. transport

Inadequate and poor condition of transport facilities at the department

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,649,550	635,847	1,523,569
District Unconditional Grant (Non-Wage)	6,394	500	262,400
Locally Raised Revenues	2,200	0	2,200
Multi-Sectoral Transfers to LLGs	10,400	0	13,600
Sector Conditional Grant (Non-Wage)	199,724	49,931	191,316
Sector Conditional Grant (Wage)	1,054,024	496,055	1,054,053
Support Services Conditional Grant (Non-Wage)	376,808	89,361	
<i>Development Revenues</i>	483,157	109,051	380,829
Development Grant	320,254	64,051	69,446
District Discretionary Development Equalization Grant		0	110,000
Donor Funding	162,903	45,000	165,000
Transitional Development Grant	0	0	36,384
<b>Total Revenues</b>	<b>2,132,707</b>	<b>744,898</b>	<b>1,904,399</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,649,550	634,090	1,523,569
Wage	1,430,832	585,416	1,314,454
Non Wage	218,718	48,675	209,116
<i>Development Expenditure</i>	483,157	45,000	380,829
Domestic Development	320,254	0	215,829
Donor Development	162,903	45,000	165,000
<b>Total Expenditure</b>	<b>2,132,707</b>	<b>679,090</b>	<b>1,904,399</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

The department received 35% of its Annual Budget total by end of Q1 with PHC wages performing at 47% due to adjustments in Allowances and New recruitments shooting up the wages. Locally Raised revenues and Multi-sectoral transfers to LLGs bot performed at 0% due to no transfers from the District and the LLGs respectively. Only 8% of DUG Non-Wage was also transferred to the departmental accounts.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expectsto recive 1,904,399,000 Ugx which represents a decrease of 10.7%. The decrease is due to a reduction in PHC development by 42% as compared to last FY 2015/16. The department expects 165,000,000/= as donor development funds. Wages expected has reduced by 40.7% compared to FY 2015/2016

### (ii) Summary of Past and Planned Workplan Outputs

# Vote: 570 Amuru District

## Workplan 5: Health

*Physical Performance in the first quarter of 2015/16*

Planned construction and purchase of medical equipment plus furniture is in progress awaiting award of contracts

*Plans for 2016/17 by Vote Function*

A surgical ward completed at Atiak HC IV, 2 staff huses constructed at Olinga HC II and Odokonyero HC II, 3 drainable latrines constructed at Pacilo, Olwal and Guru Guru HCs. Supply of assorted furniture to DHOs office and Lower health centres, General ward at Olwal completed

*Medium Term Plans and Links to the Development Plan*

Construction of general ward at Olwal HC III, Supply of assorted furniture to DHOs office and lower level health facilities. A surgical ward completed at Atiak HC IV, 2 staff huses constructed at Olinga HC II and Odokonyero HC II, 3 drainable latrines constructed at Pacilo, Olwal and Guru Guru HCs. Supply of assorted furniture to DHOs office and Lower health centres, General ward at Olwal completed

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

Internet subscription at the DHOs office by USAID/ASSIST, GAVI fund for immunisation, Envision RTI for trachoma, CARTER Center NTDs, UNICEF for Child Days Plays, AVSI, AMREF, & World Vision for Maternal Child Health, VSO for Capacity Building on Maternal Health, SDS for support to High Volume Health Facilities.

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

#### 1. Inadequate funding for activities e.g. PHC

The funds allocated is very little for a quarter to support community outreaches, and basic sanitation activities for a facility. At the DHO office, maintenance of vehicles takes the biggest chunk of the funds provided

#### 2. Inadequate transport means for staff and referrals of patients

The available motor vehicles are old, ever in garage, and maintenance cost too high. Only one vehicle for refrral in the district

#### 3. Inadequate infrastructure

This is especially at wards in HC IIIs, staff houses, fencing of facilities, poor latrines for staffs and patients, and medical equipment

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	6,277,936	1,594,030	6,238,913
District Unconditional Grant (Non-Wage)	15,176	1,000	591,474
District Unconditional Grant (Wage)	59,177	8,134	32,535
Locally Raised Revenues	18,000	4,000	14,000
Multi-Sectoral Transfers to LLGs	4,500	0	9,800
Other Transfers from Central Government	4,500	0	
Sector Conditional Grant (Non-Wage)	775,107	237,729	990,377
Sector Conditional Grant (Wage)	4,600,732	1,138,139	4,600,727
Support Services Conditional Grant (Non-Wage)	800,745	205,028	
<i>Development Revenues</i>	856,051	140,486	447,626
Development Grant	702,432	140,486	282,626
District Discretionary Development Equalization Gran		0	165,000
Donor Funding	153,619	0	

# Vote: 570 Amuru District

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>7,133,987</b>	<b>1,734,516</b>	<b>6,686,539</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	6,277,936	1,594,029	6,238,913
Wage	5,460,654	1,351,300	5,186,039
Non Wage	817,282	242,729	1,052,874
<i>Development Expenditure</i>	856,051	0	447,626
Domestic Development	702,432	0	447,626
Donor Development	153,619	0	0
<b>Total Expenditure</b>	<b>7,133,987</b>	<b>1,594,029</b>	<b>6,686,539</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

By end of Q1 the Department had realised revenue for the quarter totalling to 24% of Total Annual Budget. Total expenditure for the quarter accumulated to 22%. The Balance is for Capital Development which is awaiting completion of procurement process. Most sources performed well except Donor funding, Multi-sectoral transfers to LLGs, DUG-Non Wage, and other transfers from Central Government.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Overall the Department expects to receive 6,686,539Bn Ugx . Development grants which are Central Government transfers shows a sharp drop of 48% compared to the current FY putting a lot of strain on how to allocate the resources.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Construction works not yet undertaken because procurement process is under way. However support supervision and monitoring was conducted

#### Plans for 2016/17 by Vote Function

The Department plans to construct a block of 2 Classrooms, 30 latrine stances, supply of 545 3-seater desks.

#### Medium Term Plans and Links to the Development Plan

The department plans to carry out recruitment of teachers to fill the existing gaps in the district ceiling, carry out construction of class rooms, latrine stances and teacher's houses and supply desks to selected schools. The department has also submitted a total of 22 schools for Coding by the Ministry of Education and Sports.

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

Global Partnership for Education & MoSTP to construct 2 schools at approximate cost of 1bn Ugx.

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

#### 1. Financial constraints

Shortage of fund release from central government and lack of local revenue has made it extremely difficult to implement planned activities.

#### 2. Irregular attendance by pupils

Children attend schools irregularly due to factors keeping them away from schools such as; seasonal input in household production, ill health, lack of mid day meals, etc. As such, they are unable to have continuous learning and linkages of concepts.

#### 3. Inadequate infrastructure

Few classrooms especially at lower level (P.1 - P.3) hinder learning since teachers cannot give attention to individual pupils. There are few desks to accommodate all the learners. Few teacher's houses in schools such that they come from

# Vote: 570 Amuru District

## Workplan 6: Education

long distances.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	746,115	14,419	39,097
District Unconditional Grant (Non-Wage)		500	2,000
District Unconditional Grant (Wage)	37,097	11,998	37,097
Locally Raised Revenues		1,921	
Multi-Sectoral Transfers to LLGs	232,956	0	
Other Transfers from Central Government	476,063	0	
<i>Development Revenues</i>	978,424	194,444	633,811
Development Grant	817,437	162,087	512,003
District Discretionary Development Equalization Grant	160,887	32,356	
Donor Funding	100	0	
Multi-Sectoral Transfers to LLGs		0	121,808
<b>Total Revenues</b>	<b>1,724,539</b>	<b>208,863</b>	<b>672,907</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	746,115	14,419	39,097
Wage	37,097	11,998	37,097
Non Wage	709,018	2,421	2,000
<i>Development Expenditure</i>	978,424	10,988	633,811
Domestic Development	978,324	10,988	633,811
Donor Development	100	0	0
<b>Total Expenditure</b>	<b>1,724,539</b>	<b>25,407</b>	<b>672,907</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

Of the UGX 1,330,504,000/= approved for spending in the financial year 2015/2016, UGX 817,344,000/= shall be spent on road rehabilitation, UGX 476,063,000/= on road maintenance, while UGX 37,097,000/= shall be used for paying staff salaries. Only about 10% of the total budget was spent towards software activities by the close of quarter one.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017 the district expects 672,907,000Ugx which represents a 60.9% decrease. Apart from the wage component which remained stable, all the other allocations decreased tremendously which accounts for the decrease. The expenditure structure is; wages (5.5%), development expenditure (94.2% and non wage (0.3%). Which will be used for road rehabilitation, maintenance District vehicles.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Only software activities were implemented during quarter one. Procurement process is in progress for the service providers for hardware activities and is expected to be completed by the end of October 2015.

#### Plans for 2016/17 by Vote Function

With the total budget of about UGX 1.504 billion, 320m DUCARs shall be routinely maintained, 25km shall be periodically maintained, 15km of CARs shall be rehabilitated and upgraded to District roads while 1.2km shall be paved using low cost seals, all the district road equipment shall be repaired and maintained.

#### Medium Term Plans and Links to the Development Plan

The district medium term plans are to ensure we open and maintain at least 420 km and keep them motorable with four wheel vehicles throughout the year by the year 2040. this is in line with the National Development Plan which



# Vote: 570 Amuru District

## Workplan 7a: Roads and Engineering

projects that we shall have 100km/ 1000 square kilometers by 2040 we shall have 100km/ 1000 square kilometers.

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

There have been a handfull of NGOs participating in the road sector, especially opening and upgrading of CARs. Notably, the district had USAID through NUDEIL, RALNUC, and JICA. But all these projects have expired and the district has not got any recent commitment for fundign in the FY 2016/2017. However, Central Governement through the Ministry of Local Government is rehalitating and upgrading CARs under CAIP 2 program. An average of 10km is opened anually.

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

#### 1. Non functional road unit

The district has only 1 grader (which is for light grading), 1 dumper truck, 1 motorcycle, and 1 pick up. Whereas for effective maintenance of roads essential equipment like excavator, roller, Chan/ Wheel loader, and Bull Dozer are missing.

#### 2. Inconsistent policy on road maintenance

The policy shift to the use of equipment is not consistent with the Minsitry of Public Service Personnel Structure in the department. There is no provision of Plan Operators. Besides the 2km to be maintained by one gang is too high.

#### 3. Low staffing level

The district has only one substantive officer instaed of 5. There is 1 given acting appointment while 2 others are on duty assignment. This gap affects effective implemnetation of the road sector programme

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	22,553	4,652	68,736
District Unconditional Grant (Non-Wage)	1,600	0	1,600
District Unconditional Grant (Wage)	20,953	4,652	20,953
Sector Conditional Grant (Non-Wage)	0	0	46,183
<i>Development Revenues</i>	670,246	135,149	241,332
Development Grant	648,246	129,649	219,332
Transitional Development Grant	22,000	5,500	22,000
<b>Total Revenues</b>	<b>692,799</b>	<b>139,801</b>	<b>310,067</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	44,553	4,992	68,736
Wage	20,953	4,652	20,953
Non Wage	23,600	340	47,783
<i>Development Expenditure</i>	648,246	25,751	241,332
Domestic Development	648,246	25,751	241,332
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>692,799</b>	<b>30,743</b>	<b>310,067</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

The Water sector realised 20% Of its annual approved budget by end of Q1 and only 4% so far spent due to the delays in the procurement process which was at the award level by the reporting time. All the fund sources performed well save for DUG-Non-wage that was not remitted to the sector at all.



# Vote: 570 Amuru District

## Workplan 7b: Water

### Department Revenue and Expenditure Allocations Plans for 2016/17

The District Water sector is expected to receive a total revenue of 143,098,000 Ugx which represents a reduction of a 41% reduction. This is due to reductions of 37% in District unconditional grants non wage and 89.7% in sectoral conditional grants. The expenditure structure is as follows. The expenditure structures is as follows wages(6.7%), non wages (15.4%) and development grant (77.8%).

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Only software have been implemented i.e Coordination meetin, planning and advocacy meetings at District and sub counties, community mobilization and sensitization, post construction support, assesment of borehole rehabilitation, supervision and monitoring, and routine opeartion of the District water officer.

#### Plans for 2016/17 by Vote Function

The planned outputs are Software activities including Planning and Advocacy, Coordination, CBMS (training of WSC and private sectors), Water quality testing for compliance, Drilling and installation of deep wells and Rehabilitation of broken down deep boreholes. Physical performance will be 7 deep wells, 5 rehabilitation of boreholes and 1 block of 3 stances drainable latrine. Development partners will contribute UNICEF will provide CLTS, Refresher training of HMPA, Reactivation of WSC and Water

#### Medium Term Plans and Links to the Development Plan

Drilling of boreholes installed with PVC pipes to reduce on the abundantment of water sources due to quality and increase access to safe water sources by 5% in 2 years from current 63.7% with focus on reactivation of Water Source Committees to increase its functionality by 20% in 2 years from current 52%.

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

World Vision will be supplementing drilling of Boreholes,UNICEF supporting CLTS and Water quality surveillance.

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

#### 1. High Iron Content in water in some areas

High iron contents in some water sources in some parts of the district leading to high rate of abandoning those facilities because this iron changes the colour of cooked food to brown and stains clothes when washed with.

#### 2. Non functional water source committee

Community still lacks capacity and knowledge needed to fulfill critical requirement and capital contribution cost towards construction. Hence Non functional WSC leading to lack of reporting of breakdown of water facilities and lack of fund from community.

#### 3. Poor settlement pattern and access road

The settlement parten is scattered and hence few population within the required distance for a service. And some returned settlement villages have no road network for equipment to go through during implementation.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	209,747	33,714	123,098
District Unconditional Grant (Non-Wage)	15,876	500	5,876
District Unconditional Grant (Wage)	87,529	4,252	87,529
Locally Raised Revenues	10,500	8,540	10,500

# Vote: 570 Amuru District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	14,153	0	10,753
Sector Conditional Grant (Non-Wage)	81,689	20,422	8,441
<i>Development Revenues</i>	0	0	20,000
District Discretionary Development Equalization Gran		0	20,000
<b>Total Revenues</b>	<b>209,747</b>	<b>33,714</b>	<b>143,098</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	209,747	18,070	123,098
Wage	87,529	4,252	87,529
Non Wage	122,218	13,818	35,570
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>209,747</b>	<b>18,070</b>	<b>143,098</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

As at end of Q1, the Department had realised 16% of its Annual Approved Budget of which 7% was spent during the quarter. Wage performed at only 3% due to reduction in the staffing notably the District Natural Resources Officer. DUG-non wage also performed at only 3% due to low remittance from the Collection account by the Budget desk. The LLGs have not committed funds for sector activities as reflected by the 0% under Multi-sectoral transfers to LLGs.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department has planned for a total amount of UGX 123,098,000= to be realized in FY 2016/17 which represents a reduction of 31.8% compared to the previous FY. This is because of the budget cut in the conditional transfer to natural resources by 26.2%, unconditional grant (non - wage) by 37% and multi - sectoral transfers to LLGs by 75.9% and Conditional Grant (wage) and Local revenues have remained static.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

- 2 workshop and Seminar attended on Climate change mainstreaming and integration.
- One DWAP approved and ready for dissemination.
- 150 Women and 150 Men of Amuru, Lamogi and Pabo Sub - Counties were trained on sustainable waste management.
- One Environmental Inspection and Compliance visit conducted in Atiak, Amuru, Lamogi and Pabo Sub - Counties to combat illegal activities in the Wetlands and Forests.

#### Plans for 2016/17 by Vote Function

The departmental planned outputs and physical performance includes, six staff paid salaries for 12 months, one agro - forestry demonstration plot established in Lamogi Sub - County, four monitoring and compliance visits to control illegal forest and wetland activities in the entire district conducted, four hectares of wetlands sub - county demarcated, four wetland compliance monitoring conducted, World Environment Day Commemorated on 5th June, 2017, 250 community members trained on ENR monitori

#### Medium Term Plans and Links to the Development Plan

All the activities on the workplan are derived from the 5 years DDP. The Department has has five objectives; To increase the level of compliance to physical development plans, land management & administration, promote sound environmental practices, increase land area under trees and forest cover and promote sound practices for utilisation and management of wetland resources.

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

The Ministry of internal affairs is giving support to Land Management Sector to promote land rights awareness, USAID SAFE Project to carry out capacity building for District Land Board and Area Land Committees, National

# Vote: 570 Amuru District

## Workplan 8: Natural Resources

Forestry Authority to Distribute tree seedlings to farmers under the Presidential Initiative to Support Community Tree Planting in the District.

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

#### 1. Inadequate transport facilities.

The department has only one functional motorcycle which is hindering the smooth implementation of field activities. There is even no motor vehicle assigned to the department.

#### 2. Inadequate funding

The department receives a total of only 2,000,000 of unconditional grant (non - wage) in the entire financial and no local revenue which affects the implementation of the planned activities.

#### 3. Understaffing

The Forestry sector lacks one Forest Ranger, and two Forest Guards. The Land sector has no Staff Surveyor and a Cartographer.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	102,184	38,363	137,504
District Unconditional Grant (Non-Wage)	10,500	3,100	13,475
District Unconditional Grant (Wage)	44,729	18,235	72,940
Locally Raised Revenues	6,000	6,439	6,000
Multi-Sectoral Transfers to LLGs	4,500	0	6,900
Sector Conditional Grant (Non-Wage)	36,455	10,589	38,189
<i>Development Revenues</i>	529,955	15,944	0
Donor Funding	70,023	0	
Multi-Sectoral Transfers to LLGs	80,130	15,944	
Other Transfers from Central Government	379,802	0	
<b>Total Revenues</b>	<b>632,139</b>	<b>54,306</b>	<b>137,504</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	102,184	34,232	137,504
Wage	44,729	18,235	75,915
Non Wage	57,455	15,997	61,589
<i>Development Expenditure</i>	529,955	0	0
Domestic Development	459,932	0	0
Donor Development	70,023	0	0
<b>Total Expenditure</b>	<b>632,139</b>	<b>34,232</b>	<b>137,504</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

In quarter one the department received only 9% of FY 2015/2016 Budget. Locally raised revenues performed at 107% due to remittances to the Remand home based in Gulu. Multi-sectoral transfers to LLGs was at 0% due to no transfers by the LLGs towards the sector activities. Donor funding also performed at 0% due to no remittances from Unicef for the quarter. 4% of the funds remain unspent due to delays in group selection under CDD.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total revenue of 137,504,000 Ugx which represents a 78.3% reduction. This is due to a total reduction in donor funding, multisectoral transfers and other transfers. The expenditure structure is such that wages is 55.2 % and non wage is 44.8%.

# Vote: 570 Amuru District

## Workplan 9: Community Based Services

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

In quarter one; the following outputs were produced by the sections under the department. 10 Community Development Workers paid salaries promptly; 2 staff members appraised; 2 monitoring visits; 52 community groups registered, 2 coordination meeting with partners held, advocacy meetings held with partners on Disability, International Youth Day commemorated, 120 community leaders trained on integration of Older Persons and PWDs in their activities and plans, 50 PWDs and Older Persons supported

#### Plans for 2016/17 by Vote Function

The planned outputs are Software activities including Planning and Advocacy, Coordination, CBMS (training of WSC and private sectors), monitoring, supervision, case management of GBV cases, Child protection, youth livelihood support, management of OVC and GBV database, capacity building to councilors and staff, coordination of routine meetings.

#### Medium Term Plans and Links to the Development Plan

World Vision will be supplementing training of OVC care takers, UNICEF supporting child prttection and Action Aid will support GBV case management.

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

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

1.

2.

3.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	78,338	13,878	83,338
District Unconditional Grant (Non-Wage)	18,058	2,000	28,058
District Unconditional Grant (Wage)	29,280	6,287	29,280
Locally Raised Revenues	9,000	3,300	9,000
Multi-Sectoral Transfers to LLGs	12,000	0	17,000
Support Services Conditional Grant (Non-Wage)	10,000	2,290	
<i>Development Revenues</i>	0	1,200	68,730
District Discretionary Development Equalization Gran		1,200	58,730
Donor Funding	0	0	10,000

# Vote: 570 Amuru District

## Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>78,338</b>	<b>15,078</b>	<b>152,068</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	78,338	15,077	83,338
Wage	29,280	6,287	29,280
Non Wage	49,058	8,790	54,058
<i>Development Expenditure</i>	0	0	68,730
Domestic Development	0	0	58,730
Donor Development	0	0	10,000
<b>Total Expenditure</b>	<b>78,338</b>	<b>15,077</b>	<b>152,068</b>

### *Revenue and Expenditure Performance in the first quarter of 2015/16*

As at end of Q1, 19% of the Annual Approved Budget and everything was spent within the Quarter. Locally raised revenues performed at 37% due to remittance for Internal assessment.

### *Department Revenue and Expenditure Allocations Plans for 2016/17*

The Unit expects to receive 152,068,000 UgX of which represents a 194% increase. There is general increase in all the allocations to the Unit. The expenditure structure is such that wage (19.3%), non wage is 35.5%, domestic development (38.6% and donor development (6.6%)

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2015/16*

Conducted internal Assessment of te Local Governments.

#### *Plans for 2016/17 by Vote Function*

We expect to renovate te Planning Unit block wit funds from DDEG. Plans are also to intensify Monitoring of Government Projects.

#### *Medium Term Plans and Links to the Development Plan*

In the medium term, the Planning Unit intends to strengthen the Monitoring and Evaluation aspect so as to improve on Project Management in the District. Furthermore, the Planning Unit intends to generate fundable projects to be submitted to potential funders.

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

JICA-ACAP pase 1 is still helping us with Planning Activities especially issues of Data Compilation and Storage. JICA-ACAP phase 1 is still helping us with Planning Activities especially issues of Data Compilation and Storage but it has ended. We are expecting phase 2 in May 2016.

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

#### *1. Inadequate means of Transport*

The Unit is unable to traverse the entire District because of poor transport. There is only one pick up which is also in a sorry state.

#### *2. Low Staffing Level*

This unit is manned by only two personnel and yet there is heavy work load especially to do with Monitoring and Evaluation of Local Government Programs, Planning activities at the LLGs

#### *3. Limited fundng*

The unit is under funded vis-à-vis the activities that are supposed to be implemented by the unit.

# Vote: 570 Amuru District

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	47,128	9,921	56,158
District Unconditional Grant (Non-Wage)	13,473	3,000	17,473
District Unconditional Grant (Wage)	15,656	5,921	23,685
Locally Raised Revenues	11,000	0	11,000
Multi-Sectoral Transfers to LLGs	3,000	0	4,000
Support Services Conditional Grant (Non-Wage)	4,000	1,000	
<b>Total Revenues</b>	<b>47,128</b>	<b>9,921</b>	<b>56,158</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	47,128	8,921	56,158
Wage	15,656	5,921	23,685
Non Wage	31,473	3,000	32,473
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>47,128</b>	<b>8,921</b>	<b>56,158</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

Annual cumulative revenue outturn is 21% fair performance. The Quarterly outturn shows both local revenue and multi-sectoral transfers to LLGs at 0% performance due low level of collection. Wage performed at 38% due under budgeting at departmental level for the actual wage.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive 56,158,000 Ugx which represents a 19.1% increase. This increase is due to a 51.2% increase in wages. The expenditure structure is such that wages is 42.2% and non wage is 57%.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Audited 4 sub counties of, Atiak, Lamogi and Amuru, 1 investigative audit done in Pabo sub county, 51 primary schools and 9 departments audited. All the reports produced and submitted to the authorities.

#### Plans for 2016/17 by Vote Function

We planned to Audit 9 Department in HLG and 4 LLG, 51 Primary Schools, 17 Health Centres, 4 secondary schools and any Special Audit as it comes and 6 projects of PRDP, LGMSD, URF, CAR, CDD, Re-stocking, and Water.

#### Medium Term Plans and Links to the Development Plan

Audit of 9 departments of the Higher Local Government, Audit of all four Lower Local Governments, 51 Primary Schools, 17 Health Centres, 4 secondary schools and all Projects, PRDP, URF, CDD, LGMSD, CAR, and water. Reports has to be produced on a quarterly basis.

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

Nil

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

#### 1. Transport problem.

Internal audit activities are mainly field based and covers the whole district. This needs efficient mean of transport (Motor vehicle). Data collected from the field by audit staff are all the time threatened by rain when Motor Cycle is used for transport

## **Vote: 570** Amuru District

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### ***Workplan 11: Internal Audit***

#### *2. Inadequate allocation of funds to audit department*

Budget Desk do not take internal audit activities as priority, and make very small allocation of funds to facilitate the activities of the department.

#### *3. Negative attitude towards audit exercise*

some Heads of Departments do not cooperate during audit exercise. they do not give the required information for audit verification. No, or late responses to audit management letter by Heads of departments