

Vote: 502 Apac District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Apac District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	421,000	334,550	717,020
2a. Discretionary Government Transfers	3,614,523	2,145,157	5,923,798
2b. Conditional Government Transfers	24,899,375	18,928,381	23,690,767
2c. Other Government Transfers	6,819,844	3,013,035	4,023,078
3. Local Development Grant		719,133	0
4. Donor Funding	3,173,600	1,229,011	1,691,700
Total Revenues	38,928,342	26,369,266	36,046,364

Planned Revenues for 2016/17

The district anticipates to raise a total of UGX. 36,046,364,000 during FY 2016/17. Of this, shs. 717,020,000 is expected to be locally-generated, shs. 21,774,108,000 is expected from the Conditional Government Transfers while shs. 6,056,671,000 will come from Discretionary Government Transfers and shs. 2,918,484,000 will accrue from Other Government Transfers; Donor Funding is expected to contribute shs.1,691,700,000 to the total district revenue.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	6,199,116	1,917,815	5,478,404
2 Finance	1,397,813	861,466	768,728
3 Statutory Bodies	5,039,939	1,136,834	1,508,170
4 Production and Marketing	583,869	293,650	1,058,853
5 Health	6,249,267	3,431,936	6,773,915
6 Education	14,035,862	8,063,583	14,429,926
7a Roads and Engineering	3,123,571	1,427,391	1,565,547
7b Water	887,116	402,010	761,310
8 Natural Resources	197,197	92,591	175,336
9 Community Based Services	724,286	390,194	2,799,163
10 Planning	387,084	60,405	608,224
11 Internal Audit	103,223	51,159	118,788
Grand Total	38,928,343	18,129,035	36,046,364
	<i>Wage Rec't:</i>	20,323,183	10,677,840
	<i>Non Wage Rec't:</i>	6,966,371	3,832,684
	<i>Domestic Dev't</i>	8,465,190	2,567,693
	<i>Donor Dev't</i>	3,173,600	1,050,817

Planned Expenditures for 2016/17

Most of the capital development projects have been planned for under Works, Education and Health sectors. These range from road construction, construction of classrooms and staff houses both in schools and health centres. Other recurrent activities have been planned for across departments. A few construction projects under Education were rolled to the current financial year due to inadequate funds arising from increased material costs.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	421,000	334,550	717,020
Local Hotel Tax	8,000	1,200	
Park Fees	19,000	14,000	
Other licences	8,000	9,400	20,000
Other Fees and Charges	32,000	21,600	
Other Court Fees	6,000	4,000	
Miscellaneous	30,000	23,200	
Market/Gate Charges	30,000	25,200	120,000
Lock-up Fees	6,000	1,700	
Property related Duties/Fees	8,000	0	
Local Service Tax	80,000	96,000	120,000
Group registration	4,000	7,400	
Liquor licences	12,000	3,200	8,000
Land Fees	12,000	13,900	5,000
Inspection Fees	8,000	6,400	16,000
Fees from Hospital Private Wings	12,000	0	
Application Fees	24,000	18,600	40,000
Animal & Crop Husbandry related levies	12,000	5,000	16,000
Agency Fees	40,000	34,200	120,000
Advertisements/Billboards	30,000	17,950	60,000
Locally Raised Revenues		0	112,020
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	8,000	6,800	12,000
Registration of Businesses	12,000	7,400	16,000
Business licences	12,000	11,400	40,000
Public Health Licences	8,000	6,000	12,000
2a. Discretionary Government Transfers	3,614,523	2,864,290	5,923,798
District Unconditional Grant (Non-Wage)	657,841	479,624	847,361
Urban Unconditional Grant (Non-Wage)	132,534	95,792	49,124
District Unconditional Grant (Wage)	2,086,974	1,565,230	2,227,719
District Discretionary Development Equalization Grant	719,133	719,133	2,549,884
Urban Unconditional Grant (Wage)	18,042	4,511	224,897
Urban Discretionary Development Equalization Grant	0	0	24,814
2b. Conditional Government Transfers	24,899,375	18,928,381	23,690,767
General Public Service Pension Arrears (Budgeting)		0	357,513
Transitional Development Grant	250,080	62,520	528,045
Support Services Conditional Grant (Non-Wage)	374,804	212,805	
Sector Conditional Grant (Wage)	14,182,667	10,637,000	15,591,135
Sector Conditional Grant (Non-Wage)	2,383,147	1,598,495	2,856,548
Gratuity for Local Governments		0	754,729
Development Grant	3,344,212	3,144,212	1,484,030
Pension for Local Governments	4,364,465	3,273,348	2,118,767
2c. Other Government Transfers	6,819,844	3,013,035	4,023,078
Youth Livelihood Programme		0	280,748

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A. Revenue Performance and Plans

Uganda Sanitation Fund		0	250,080
Vegetable Oil Dev. Prog. (VODP) II	120,000	36,374	
DICOSS	26,000	27,358	
Other Transfers from Central Government	2,598,651	2,278,806	1,500,000
District Liveihood Support Programme(DLSP)	380,000	0	
Youth Livelihood Programme (YLP)	369,936	8,292	
Social Assistance Grant for Empowerment (SAGE)		0	432,250
Uganda Road Fund/Road Maint	613,257	662,205	
Northern Uganda Social Action Fund (NUSAF) III		0	1,440,000
NUSAF II	2,712,000	0	
Vegetable Oil Development Prog (VODP) II		0	120,000
4. Donor Funding	3,173,600	1,126,011	1,691,700
DANIDA (RTI)	1,056,600	512,003	
UNFPA		0	176,700
ACCORD	50,000	0	
ACFOR	142,000	0	
ALREP	150,000	0	
AMREF	10,000	0	
Bernard Van Leer Foundation	100,000	0	
CODES Project		0	40,000
GAVI FUND	100,000	64,000	100,000
Global Fund		0	100,000
Globe Fund	100,000	253,529	
Neglected Tropical Diseases		0	85,000
NTD	85,000	0	
NU-Health	10,000	0	
NU-HITES	530,000	900	
PACE	40,000	0	20,000
SAGE	100,000	0	
SDS/ASSIST Project		0	280,000
UGANDA AIDS COMMISSION	60,000	0	40,000
UNICEF	530,000	103,683	750,000
WHO	100,000	191,896	
World Health Organisation		0	100,000
SPEAR	10,000	0	
Total Revenues	38,928,342	26,266,266	36,046,364

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district has projected its locally-raised revenues upwards from Ushs. 421,000,000 to Ushs. 717,020,000. This was due to the other revenue sources identified such as inspection fees, liquor licenses, lock-up fees, etc. which used not to be there. Mobilisation and collection strategies will be stepped-up to realise this dream.

(ii) Central Government Transfers

Central Government transfers has generally declined from Ushs. 37,932,393,000 to Ushs.35,692,189,000 only; owing to the new allocation formula under the Intergovernmental Transfers and the PFMA. Several grants have been merged compared to when they used to be separate. However, the district has still prioritised interventions under the key areas. Additionally, Apac Municipality has also attracted a separate IPF since it will become independent/ operational effective July 2016.

(iii) Donor Funding

Donor funding has continued to diminish. This has dropped from Ushs. 4,960,200,000 in 2015/16 to Ushs. 1,691,700,000 only

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A. Revenue Performance and Plans

during FY 2016/17. The development indicators are still low in the district and hence the need for more donor support in such areas.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,390,616	2,223,710	4,859,456
District Unconditional Grant (Non-Wage)	413,445	323,212	284,928
District Unconditional Grant (Wage)	347,254	260,548	752,569
General Public Service Pension Arrears (Budgeting)		0	357,513
Gratuity for Local Governments		0	754,729
Locally Raised Revenues	180,193	162,044	92,839
Multi-Sectoral Transfers to LLGs	442,849	332,137	498,111
Other Transfers from Central Government	954,683	1,106,627	0
Pension for Local Governments		0	2,118,767
Support Services Conditional Grant (Non-Wage)	52,192	39,144	
<i>Development Revenues</i>	3,808,500	1,096,848	618,947
District Discretionary Development Equalization Grant	451,114	527,848	118,947
Donor Funding	266,000	0	0
Other Transfers from Central Government	3,091,386	569,000	300,000
Transitional Development Grant		0	200,000
Total Revenues	6,199,116	3,320,558	5,478,404
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,390,616	989,902	4,859,456
Wage	347,254	212,135	752,569
Non Wage	2,043,362	777,767	4,106,887
<i>Development Expenditure</i>	3,808,500	927,913	618,947
Domestic Development	3,542,500	927,913	618,947
Donor Development	266,000	0	0
Total Expenditure	6,199,116	1,917,815	5,478,404

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16, Administration department had realised 54% of its annual total budget. However, it achieved up to 96% of its quarterly planned budget and slight deviation was attributed to the lack of remittance in donor funding which affected implementation of planned activities. On the otherhand, the department had spent only 31% of its total annual budget and up to 56% during the quarter. This limited performance was attributed to the many uncompleted works by contractors which led to non-payments hence leaving unspent balances in the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

Administration department expects to receive a total of Ushs. 5,478,404,000 only to execute planned interventions during FY 2016/17. Of this, recurrent revenues amounts to Ushs. 4,859,456,000 of which Shs. 2,118,767,000 is meant for Pensions for Local Governments, shs. 357,513,000 is General Public Service Pensions Arrears (Budgeting) while shs. 754,729,000 is budgeted for Gratuity for Local Governments; shs. 498,111,000 are Multi-Sectoral Transfers to Lower Local Governments (LLGs), shs. 92,839,000 is expected from locally-raised revenues while shs. 752,567,000 is District Unconditional Grant (Wage) and shs. 284,928,000 is expected under District Unconditional Grant (Non-wage). The Development Revenues meanwhile totals to Ushs. 618,947,000 only. Out of this, shs. 200,000,000 is expected under Transitional Development Grant (specially to renovate the main administration block) and shs. 118,947,000 is expected from the Discretionary Development Equilisation Grant (DDEG), among others.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			90
Availability and implementation of LG capacity building policy and plan	yes	Yes	Yes
No. (and type) of capacity building sessions undertaken	6	2	8
No. of monitoring visits conducted	0	2	4
No. of monitoring reports generated	0	3	4
No. of computers, printers and sets of office furniture purchased	0	0	7
No. of existing administrative buildings rehabilitated	0	0	1
No. of solar panels purchased and installed	0	0	1
Function Cost (US\$ '000)	6,199,116	1,917,815	5,478,404
Cost of Workplan (US\$ '000):	6,199,116	1,917,815	5,478,404

2015/16 Physical Performance up to March

The funds availed during the quarter were spent on adverts for procurement of service providers, procurement for works and supplies (such as computers and other IT equipment), conducting monitoring visits, procurement of 12 motorcycles for revenue mobilisation, payroll management and small office equipment, among others.

Planned Outputs for 2016/17

Administration department intends to renovate the main district administration block interms of general facelifting under the Transitional Development Grant. Supervision of Lower Local Governments will also be intensified in order to improve service delivery to the people. The department will also recruit staff to fill the critical positions that are apparently vacant. All development programs and projects will be monitored and supervised and remedial actions for improved service delivery.

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

Most off-budget activities under the department are interms of capacity enhancement through staff trainings and seminars, Support are expected from partners such as USAID/ASSIST, UNICEF, UNFPA, GAPP, among others.

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

1. Low revenue base

The department finds it extremely difficult to raise locally-generated revenues owing to the low revenue base interms of limited viable markets. Local service tax is minimal due to the slow rate of development in the district.

2. Rampant court cases

The district is generally grappling with many court cases due to court awards against the district mainly arising from unlawful decisions. This takes a lot of revenue at the expense of service delivery.

3. IFMS failure

The Integrated Financial Management System (IFMS) which was designed to improve financial management has often failed interms of intermittent network and sometimes server failure making it extremely difficult to effect payments.

Vote: 502 Apac District

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,397,813	862,454	768,728
District Unconditional Grant (Non-Wage)	96,332	72,249	92,243
District Unconditional Grant (Wage)	602,895	452,171	273,261
Locally Raised Revenues	37,030	28,755	55,703
Multi-Sectoral Transfers to LLGs	488,068	191,792	347,520
Support Services Conditional Grant (Non-Wage)	22,913	17,184	
Urban Unconditional Grant (Non-Wage)	132,534	95,792	
Urban Unconditional Grant (Wage)	18,042	4,511	
Total Revenues	1,397,813	862,454	768,728
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,397,813	861,466	768,728
Wage	744,945	464,762	273,261
Non Wage	652,868	396,704	495,467
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,397,813	861,466	768,728

2015/16 Revenue and Expenditure Performance up to March

By the end of the quarter, Finance department realised 62% of the budget allocation for it to implement all activities. This percentage exceeded the budget allocation because the activities under the department needed more funds which we got from equalisation, local revenue and PAF. The department however received 98% of the 3rd quarter allocation for implementing activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is projected to receive funding from, Local revenue and Unconditional grant, Conditional grant amounting to Shs. 768,728,000 a decrease from the previous budget. This decrease is due to the exclusion of the Urban Unconditional grant wage component on the finance sector budget. An additional 11% of the previous year's unconditional grant is to be given to the department for improvement of service delivery. Shs 10,000,000 from equalisation grant is to be availed for Procurement of Laptops for 4 technical staff. The overall wage allocation has decreased from previous year due to exclusion of urban council wage bill in the district budget.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	15/07/2014	15/01/2016	15/06/2017
Value of LG service tax collection	12	9	12
Value of Other Local Revenue Collections	12	9	12
Date of Approval of the Annual Workplan to the Council	15/06/2015	01/01/2016	15/06/2017
Date for presenting draft Budget and Annual workplan to the Council	15/04/2015	15/04/2015	15/04/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/10/2015	30/09/2016
	Function Cost (US\$ '000)	1,397,813	861,466
	Cost of Workplan (US\$ '000):	1,397,813	861,466
			768,728
			768,728

2015/16 Physical Performance up to March

The department produced & submitted the annual performance report by the 15th April 2016 to the Ministry of Finance planning & Economic development as required by the budget cycle. The approval of budget & annual workplans by council took place on the 18th Aug 2015. Final accounts have been produced & submitted to the office of the Auditor General by 30th sept 2015. Monthly Financial reports by finance staff have been produced for council. Local revenue mobilisation from LLGs have been carried out throughout the quarter have been produced and submitted to the line ministries. Revenue mobilization from LLGs carried out successfully and reports produced and presented to CAO for action. Revenue enhancement plans and other worplans produced for the next Financial year

Planned Outputs for 2016/17

The department shall in the new financial year produce & submit the annual performance reports by the 15th July 2017 to the Ministry of Finance Planning & Economic Development as required by the budget cycle. The draft budget & annual workplans shall be produced & laid to council by the 15th may 2016 of which the approval by council shall take place not later than 15th June 2016. Final Accounts will be produced & submitted to the office of the auditor general not later than 30th sept 2016. Monthly Financial reports by finance staff to be produced for council. Local revenue mobilisation from LLGs to be carried out throughout the financial year.

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

These are expected to come in the form of capacity building in the areas of financial management especially from the line ministries and other development partners.

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

1. Low local revenue base

The district basically relies on central government transfers. Local revenue is not forthcoming leaving most of the planned activities not implemented.

2. Lack of transport

The department lacks a vehicle and motorcycles leading to poor local revenue mobilisation, collection and supervision.

3. Delayed accountabilities

Delays in submission of accountabilities by departments affect the quality and timely production of financial reports like final accounts, among others.

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Workplan 2: Finance

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	675,474	444,870	308,170
District Unconditional Grant (Non-Wage)	19,752	18,276	92,243
District Unconditional Grant (Wage)	291,345	218,509	141,656
Locally Raised Revenues	62,000	49,600	74,271
Multi-Sectoral Transfers to LLGs	21,186	15,890	
Support Services Conditional Grant (Non-Wage)	281,192	142,596	
<i>Development Revenues</i>		0	1,200,000
Other Transfers from Central Government		0	1,200,000
Total Revenues	675,474	444,870	1,508,170
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,039,939	1,136,834	308,170
Wage	4,414,448	36,976	141,656
Non Wage	625,491	1,099,858	166,514
<i>Development Expenditure</i>	0	0	1,200,000
Domestic Development	0	0	1,200,000
Donor Development	0	0	0
Total Expenditure	5,039,939	1,136,834	1,508,170

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16, Statutory Bodies had realised 74% of its annual total budget. Out of this, only 23% of the budget had been spent and this was due to the fact that Pensions and Gratuity which was initially budgeted for under Statutory bodies was being managed under Administration as required. However, the department achieved up to 99% of its quarterly planned budget outturn out of which up to 86% was spent during the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive total revenue amounting to UGX 1,508,170,000 only out of which Recurrent revenue amounts to 308,170,000 while Development revenue totals to 1,200,000,000. This amount, if realised, is expected to kick the process of constructing a modern council complex housing all the offices in the district headquarters. The Wage component for the sector stands at 141,656,000 while Non Wage Recurrent is shs. 166,514,000 while the Wage component is shs. 141,656,000 meant to cater for salaries of both the technical and political staff in the sector.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1382 Local Statutory Bodies

Vote: 502 Apac District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Land board meetings	4	3	4
No. of land applications (registration, renewal, lease extensions) cleared	124	57	124
No. of Auditor Generals queries reviewed per LG	11	4	4
No. of LG PAC reports discussed by Council	4	2	4
Function Cost (US\$ '000)	5,007,939	1,136,834	1,508,170
Cost of Workplan (US\$ '000):	5,007,939	1,136,834	1,508,170

2015/16 Physical Performance up to March

The funds were spent on the areas of Council Administration, Procurement and Logistics, Local Government Public Accounts Committee (Auditor General's Querries), District Service Commission (recruitment services) and Land Board meetings, among others; based on the activities captured in the quarterly work plan.. This was however noted to be inadequate given the council mandate and other oversight functions.

Planned Outputs for 2016/17

At least 6 Council meetings held, Lap top for Clerk to Council procured, Procurement plans produced, Works & supplies advertised and tendered, Revenue points tendered, Qualified and Competent staff recruited, Land applications and Certificates of Customary Ownership (CCOs) issued, LG PAC reports discussed and recommendations followed and Development programs and projects monitored and corrective actions taken

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

Capacity building by Governance Accountability and Performance (GAAP) and other other key stakeholders in the areas of good governance and accountability, among others are expected in the course of the year as part of the off-budget activities under the sector.

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

1. Inadequate financing of the programs

This is attributed to the low revenue base and inconsistent priorities which needs to be streamlined in future.

2. Capacity gap

Some departmental staff still lack the requisite skills to undertake prescribed assignments to completion. There is need for capacity enhancement in critical areas.

3. Poor Facilities

The structure currently housing the main council offices is generally dilapidated and the accompanying facilities, assets and equipment. These do not provide adequate and conducive work environment for proper service delivery.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	548,492	410,151	498,105

Vote: 502 Apac District

Workplan 4: Production and Marketing

District Unconditional Grant (Non-Wage)	8,672	5,536	12,299
District Unconditional Grant (Wage)	187,411	140,559	187,411
Locally Raised Revenues	25,000	18,500	18,568
Sector Conditional Grant (Non-Wage)	207,053	155,290	71,367
Sector Conditional Grant (Wage)	120,355	90,266	208,460
Development Revenues	35,377	7,032	560,748
Development Grant	0	0	69,848
District Discretionary Development Equalization Grant	9,377	7,032	370,900
Donor Funding	26,000	0	
Other Transfers from Central Government		0	120,000
Total Revenues	583,869	417,183	1,058,853

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	548,492	286,685	498,105
Wage	224,509	57,569	395,871
Non Wage	323,983	229,116	102,234
Development Expenditure	35,377	6,965	560,748
Domestic Development	9,377	6,965	560,748
Donor Development	26,000	0	0
Total Expenditure	583,869	293,650	1,058,853

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16, Production and marketing department had realised 71% of its total annual budget. Out of this, only 50% of the budget had been spent on various activities and this was due to the fact that some of the supplies such as bulls and oxploughs were not yet paid for by the district. However, the department achieved up to 96% of its quarterly planned budget outturn partly due to lack of remittance on Unconditional grant non-wage recurrent. Out of this, up to 61% was spent during the quarter on the various planned interventions.

Department Revenue and Expenditure Allocations Plans for 2016/17

Production & Marketing department expects to receive a total of Ushs. 1,058,853,000 only to execute planned interventions during FY 2016/17. Of this, recurrent revenues amounts to Ushs. 498,105,000 of which Shs. 395,871,000 is meant for salaries and wages while shs. 102,234,000 is for Non wage. The Development Revenues totals to Ushs. 560,748,000 only out of which shs. 69,848,00 is expected under Development Grant and shs. 370,900,000 is expected from the Discretionary Development Equilisation Grant (DDEG) to undertake livelihood activities, among others.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0182 District Production Services

Vote: 502 Apac District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Plant marketing facilities constructed	0	0	1
No. of livestock vaccinated	4250	38000	
No of livestock by types using dips constructed	40000	20000	
No. of livestock by type undertaken in the slaughter slabs	250000	1300	
No. of fish ponds constructed and maintained	6	5	3
No. of fish ponds stocked	12	5	
Quantity of fish harvested	3000000	600000	
Number of anti vermin operations executed quarterly	12	4	
No. of parishes receiving anti-vermin services	64	78	
No. of tsetse traps deployed and maintained	120	160	200
Function Cost (US\$ '000)	518,860	274,150	1,028,853
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	12	6	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	1	
No of businesses inspected for compliance to the law	468	500	
No of businesses issued with trade licenses	34	25	
No of cooperative groups supervised		0	100
A report on the nature of value addition support existing and needed		no	
Function Cost (US\$ '000)	65,009	19,500	30,000
Cost of Workplan (US\$ '000):	583,869	293,650	1,058,853

2015/16 Physical Performance up to March

40 local zebu bulls were procured and distributed to the beneficiaries. 10 Boran bulls were procured and distributed to 10 livestock farmers for breed improvement. On-spot visits were conducted by the DPO, CAO, PIA, Accountant, The Chairman LCV, the RDC, Secretary Production and Marketing. Disease surveillance and Disease and Pest control were done. Field visits were conducted by Fisheries, Agriculture, Veterinary and Entomology sectors as detailed in their various workplans.

Planned Outputs for 2016/17

Procurement of : 300 ox-ploughs, 160 bulls (40 bulls rolled from 2015/16 workplan), 6 pieces of Grinding Mills, 1 Tractor, 3 Suzuki motorcycles, Tsetse traps and construction of a Fish fry centre. Provision of improved agricultural Inputs and supplies to farmers and farmer groups.

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

Some staff are expected to benefit from capacity building initiatives in terms of workshops, seminars and conferences where allowances are paid from outside the district budget.

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

1. Poor service delivery

There are inadequate staff at the sub-county levels to carry out service delivery at that level. However, efforts to recruit more staff is on going.

Vote: 502 Apac District

Workplan 4: Production and Marketing

2. Inadequate Diseases and Pests control

A number of disease outbreaks are experienced in both crops and Livestock. A lot of efforts to control diseases and pests are in place and highlighted in this work plan.

3. Low production and productivity

Many farmers still use local planting and breeding materials, partly due to illiteracy, poverty, tradition and culture. There is poor post harvest handling of agro products.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,680,099	2,755,319	4,887,876
District Unconditional Grant (Non-Wage)	8,672	4,168	12,299
District Unconditional Grant (Wage)	193,761	145,320	193,761
Locally Raised Revenues	33,238	22,510	18,568
Other Transfers from Central Government		0	250,080
Sector Conditional Grant (Non-Wage)	379,085	284,314	391,081
Sector Conditional Grant (Wage)	3,065,343	2,299,007	4,022,086
<i>Development Revenues</i>	2,569,168	1,425,799	1,886,040
Development Grant	828,454	628,454	0
District Discretionary Development Equalization Grant	35,633	17,817	
Donor Funding	1,455,000	717,008	965,000
Multi-Sectoral Transfers to LLGs		0	597,343
Transitional Development Grant	250,080	62,520	323,697
Total Revenues	6,249,267	4,181,118	6,773,915
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,680,099	2,551,089	4,887,876
Wage	3,259,104	2,299,008	4,215,847
Non Wage	420,995	252,081	672,028
<i>Development Expenditure</i>	2,569,168	880,847	1,886,040
Domestic Development	1,114,168	291,688	921,040
Donor Development	1,455,000	589,158	965,000
Total Expenditure	6,249,267	3,431,936	6,773,915

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the sector received a total of 1,745,733,799 (92% of the quarterly planned budget) and spent a total of 1,435,146,000 (89% of the fund received) leaving unspent balance of 323,087,799. The fund was mainly used in payment of ongoing construction projects of 2015/2016 and uncompleted projects of 2014/15, Service deliver (EPI, MCH, Malaria epidemic response, control and prevention of communicable diseases etc in the lower health facilities). It also supported monitoring and supervision of projects, DHMT meetings and conducting supervision to lower health facilities.

Department Revenue and Expenditure Allocations Plans for 2016/17

Health sector has planned for a total of 6,683,790,280 (Six billion seven hundred seventy three million nine hundred fifteen thousand only) which shall be used for improving health service delivery and supporting health system. The fund shall be got from central government transfers (PHC, Transitional development fund and other government

Vote: 502 Apac District

Workplan 5: Health

projects like global fund, Uganda sanitation fund, GAVI fund, SDS/ASSIST and NTD), local revenue, donors (UNICEF, WHO) and other development partners. The fund shall be used to implement development projects amounting to four hundred million, pay salaries for health workers amounting to 4,022,086,000, meet recurrent costs totaling to 421,948,113 and the implementation of activities supported by development partners amounting to 965,000,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	220000000	164000000	250000000
Value of health supplies and medicines delivered to health facilities by NMS	100	98	100
Number of health facilities reporting no stock out of the 6 tracer drugs.	33	33	34
Number of outpatients that visited the NGO Basic health facilities	33000	7330	0
Number of inpatients that visited the NGO Basic health facilities	1540	2222	0
No. and proportion of deliveries conducted in the NGO Basic health facilities	1430	467	0
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3960	1182	0
Number of trained health workers in health centers	400	86	500
No of trained health related training sessions held.	25	22	30
Number of outpatients that visited the Govt. health facilities.	235000	261000	300000
Number of inpatients that visited the Govt. health facilities.	20000	6733	18000
No and proportion of deliveries conducted in the Govt. health facilities	7000	3463	8600
% age of approved posts filled with qualified health workers	90	86	96
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	98	98	98
No of children immunized with Pentavalent vaccine	15000	4987	15000
No of new standard pit latrines constructed in a village	12609	0	0
No of villages which have been declared Open Defecation Free(ODF)	320	0	0
No of healthcentres rehabilitated	1	0	0
No of maternity wards rehabilitated	1	0	4
No of OPD and other wards constructed	1	0	0
No of OPD and other wards rehabilitated	2	0	2
Value of medical equipment procured	0	0	1
Function Cost (US\$ '000)	6,249,267	3,431,936	2,268,233
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	1,661,223
Function: 0883 Health Management and Supervision			

Vote: 502 Apac District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function Cost (US\$ '000)	0	0	2,844,459
Cost of Workplan (US\$ '000):	6,249,267	3,431,936	6,773,915

2015/16 Physical Performance up to March

Major physical performance included: Staff house at Aganga and Acwao HCII were practically completed and 60% of construction of staff house at Olelpek HCII. However the District received adequate stock of medicines and malaria epidemic in the District.

Planned Outputs for 2016/17

The fund is planned to realize the following outputs; Meet the retention cost for 2015-16 projects (Facelift and rehabilitation of Apac Hospital, Construct a new staff house at Abongomola HCIII, complete construction of the maternity ward at Olelpek HCII, rehabilitate maternity wards at Chawente HCIII, Teboke HCIII and Apoi HCIII, renovation of an OPD block and maternity ward at Teboke HCIII and Apwori HCIII. Other outputs shall include; increase latrine coverage, increased number of ODF (open defaecation free) villages, decreased stock outs of medicines, reduced HIV prevalence, reduced new TB infection/prevalence, improved deliveries in health facilities, recruitment of new health workers, increase number of children immunized, increased number of health facilities supervised, improve HMIS reporting at health facility levels, increased OPD attendance, reduced number of inpatients, reduced malnutrition, implement child days plus and commemorate national and international days.

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

1.SDS/ASSIST Project will support implementation of malaria, TB, HIV/AIDS and nutrition interventions
2.Supply of equipment by UHSSP project

3.Staff trainings by NGOs

4.Facelift and rehabilitation by MoH

5.Construction of a modern maternity ward and theatre at Aduku HCIV supported by HSSPP

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

1. Supporting recurrent costs at DHO's office

1. 30% PHC - non wage cannot support the functionality/operation of DHO's Office
2. Late Disbursement of fund by the centre

2. Human Resource

1. Inability to retain staff in critical positions like medical officers and midwives
2. The restriction in in recruitment of HWs.

3. Lack of Transport

1. No transport means for hard to reach facilities and DHO's office

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 502 Apac District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	12,876,925	9,464,811	13,069,869
District Unconditional Grant (Non-Wage)	17,344	8,672	12,299
District Unconditional Grant (Wage)	132,671	99,504	132,671
Locally Raised Revenues	22,720	17,360	18,568
Sector Conditional Grant (Non-Wage)	1,707,221	1,091,549	1,545,743
Sector Conditional Grant (Wage)	10,996,968	8,247,726	11,360,588
<i>Development Revenues</i>	1,158,937	1,086,566	1,360,057
Development Grant	1,050,176	1,050,176	314,043
District Discretionary Development Equalization Grant	48,761	36,390	
Donor Funding	60,000	0	150,000
Multi-Sectoral Transfers to LLGs		0	896,014
Total Revenues	14,035,862	10,551,377	14,429,926
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	12,876,925	8,063,583	13,069,869
Wage	11,009,096	7,399,584	11,493,259
Non Wage	1,867,829	663,999	1,576,610
<i>Development Expenditure</i>	1,158,937	0	1,360,057
Domestic Development	1,098,937	0	1,210,057
Donor Development	60,000	0	150,000
Total Expenditure	14,035,862	8,063,583	14,429,926

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16, Education department had realised 75% of its total annual budget. Out of this, only 57% of the budget had been spent on various activities and this was due to lack of donor remittance (UNICEF) and LGMSDP. However, during the quarter the budget outturn for the department stood at 113% due to over performance in Conditional Grant to SFG and Secondary School Construction. Of this outturn, up to 91% was spent during the quarter on the various planned interventions. The above performance left an unspent balance of 18% due to unpaid works.

Department Revenue and Expenditure Allocations Plans for 2016/17

Education department has budgeted for a total of Ushs. 14,429,926,000 only to execute the various planned interventions during FY 2016/17. Of this, recurrent revenues amounts to Ushs. 13,069,869,000 of which up to Shs. 11,493,259,000 is meant for salaries and wages mainly for teachers while shs.1,545,473,000 is for Non-Wage. The Development Revenues totals to Ushs. 1,360,057,000 only. Out of this, shs. 1,210,057,000 is expected under Domestic Development (part of this amounting to shs. 896,014,000 are Multi-Sectoral Transfers to LLGs for various development projects) and shs. 150,000,000 is expected from the Donor Development (UNICEF), among others.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0781 Pre-Primary and Primary Education

Vote: 502 Apac District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of textbooks distributed	0	0	2740
No. of pupils enrolled in UPE	104000	104000	104000
No. of student drop-outs	320	248	200
No. of Students passing in grade one	260	162	250
No. of pupils sitting PLE	4000	5243	5500
No. of classrooms constructed in UPE	4	4	2
No. of classrooms rehabilitated in UPE	0	4	4
No. of latrine stances constructed	0	0	6
No. of latrine stances rehabilitated	0	0	30
No. of teacher houses constructed	0	0	1
No. of teacher houses rehabilitated	0	0	2
No. of primary schools receiving furniture	0	432	5
Function Cost (US\$ '000)	10,863,016	7,435,971	11,320,330
Function: 0782 Secondary Education			
No. of students enrolled in USE	890	3855	2500
No. of teacher houses constructed	0	0	01
No. of ICT laboratories completed	0	0	02
Function Cost (US\$ '000)	2,527,430	162,933	2,012,716
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	72	72	30
No. of students in tertiary education	1896	1896	400
Function Cost (US\$ '000)	605,228	445,725	47,329
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	120	137	137
No. of secondary schools inspected in quarter	8	11	13
No. of tertiary institutions inspected in quarter	2	1	1
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	40,189	18,955	1,049,552
Cost of Workplan (US\$ '000):	14,035,862	8,063,583	14,429,926

2015/16 Physical Performance up to March

Classrooms and latrines were constructed and paid for, Non-residential building was paid shs. 227,799,371, Furniture and fittings shs 30,480,887, transfers to other schools amounted to shs. 127,680,000, Residential building shs. 76,786,706, bank charges shs. 402,600, Allowances shs 30,516,000, printing and stationary shs. 300,000, funeral expenses shs. 900,000, Fuel lubricants and oils shs. 6,605,000 and maintenance costs of shs 995,000; all were incurred during the quarter

Planned Outputs for 2016/17

The department is envisioned to have 8 Classroom blocks constructed in selected schools, 4 staff houses constructed, 120 four-seater desks supplied in selected schools, 60 latrine stances constructed in needy schools; some staff houses will also be rehabilitated and quarterly inspections conducted and reports produced. Scholastic materials including reading and instructional materials shall be provided to schools on quarterly basis. The School Management Committees (SMCs) will be trained on management issues for effective management of the schools.

Vote: 502 Apac District

Workplan 6: Education

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

Workshops, seminars, and conferences norganised by development partners and CSOs are attended by departmental staff to enhance their skills and knowledge under the key result areas. These are not directly paid for by the department and yet they contribute a lot in improving the delivery of services.

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

1. Inadequate funding

The physical structures (classrooms, staff houses, latrines, text books, etc) are still inadequate at all levels. There is need for increased support to cover the gaps.

2. Inadequate facilities

The efficiency ratios are still low due to inadequate facilities: classrooms, poor staff houses and others which would make a school child-friendly.

3. Poor attitudes of community

Community members generally believe that schools belong to 'the Government' and are thus unwilling to offer the necessary support required for good performance.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	318,157	231,693	863,229
District Unconditional Grant (Non-Wage)		0	12,299
District Unconditional Grant (Wage)	45,861	34,396	105,243
Locally Raised Revenues	10,000	10,000	9,284
Multi-Sectoral Transfers to LLGs	224,596	168,447	
Other Transfers from Central Government	37,700	18,850	
Sector Conditional Grant (Non-Wage)		0	736,403
<i>Development Revenues</i>	2,805,414	1,813,728	702,318
Development Grant	708,738	708,738	512,002
District Discretionary Development Equalization Gran	33,758	33,679	190,316
Donor Funding	1,056,600	512,003	
Multi-Sectoral Transfers to LLGs	224,596	168,447	
Other Transfers from Central Government	781,721	390,861	
Total Revenues	3,123,571	2,045,421	1,565,547
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	318,157	53,630	863,229
Wage	61,785	45,380	105,243
Non Wage	256,372	8,250	757,986
<i>Development Expenditure</i>	2,805,414	1,373,761	702,318
Domestic Development	1,748,813	912,102	702,318
Donor Development	1,056,600	461,659	0
Total Expenditure	3,123,571	1,427,391	1,565,547

Vote: 502 Apac District

Workplan 7a: Roads and Engineering

2015/16 Revenue and Expenditure Performance up to March

During the third quarter, Engineering received UGX 311,277,000 from DANIDA/ RTI, UGX106,755,000 from PRDP for Road Rehabilitation programme. Disbursement from URF of UGX 249,501,462 was realized during third Quarter for maintenance of District Roads. Overall, 65% of the budget was realised and 46% spent while the quarterly budget outturn stood at 112% due to improvement in road rehabilitation grant and donor funding; although only 84% was spent leaving an unspent balance of 20%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total Budget allocation for Roads and Engineering is UGX 1,565,547,000 for FY 2016/17. Of this, Recurrent Revenues amounts to shs. 863,229,000 while development revenue totals to shs. 702,318,000. Out of these, the locally raised revenue is expected to contribute UGX 9,283,917 of the Annual expenditure, UGX 512,002,292 will come from Development Grant (RTI) and the balance of UGX 984,878,854 shall come from URF, Equalizaion Grant (PRDP) and District Unconditional grant. Wages and salaries constitute shs. 105, 243,000 only to cater for staff in the department.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	72	75	
No. of bottlenecks cleared on community Access Roads	0	0	2
Length in Km of District roads routinely maintained	324	56	507
Length in Km of District roads periodically maintained	248	75	274
Length in Km of District roads maintained.	148	13	9
Lengths in km of community access roads maintained	124	7	130
Length in Km. of rural roads constructed	0	0	30
Length in Km. of rural roads rehabilitated	0	0	30
Function Cost (US\$ '000)	3,030,010	1,388,261	1,565,547
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	93,561	39,130	0
Cost of Workplan (US\$ '000):	3,123,571	1,427,391	1,565,547

2015/16 Physical Performance up to March

Low cost sealing work on Apac- Atar- Road (2.0 Km) was completed UGX 107,394,546 was paid for the completed work. The balance for retention to be paid after defect correction in Quarter 4. A total of UGX 16,649,365 was sent to the sub Agencies of Aduku and Apac Town Councils, combined. And UGX 76,596,465 was sent to Sub counties for Road bottle neck work on Community Access roads Other expenditures were to pay for allowances, Vehicle maintenance, Fuel and Lubricants, stationery and IT services.

Planned Outputs for 2016/17

The department has planned to carry out Routine maintenance works on 507 km of District Roads on force account using the road gang. The low cost sealing on Apac- Atar- Inomo Road (1Km) will also be done using Development Grant, Routine Mechanised works on (30Km) of District roads will be done using URF. Spot improvement on swamp sections on Alenga- Kungu Road (10Km) and Re-shaping of Akalo Boarder- Nambieso Road (28Km) using Development grant among others. These are expected to contribute to improved access to social services and markets.

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

The off-budget activities mainly include other support from Ministry of Local Government like Construction of

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Workplan 7a: Roads and Engineering

Community Access Roads under CAIP-3 and DLSP which have unfortunately come to an end. Other development stakeholders are expected to contribute to off-budget activities through provision of software activities.

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

1. Low capacity of the local contractors

Most of the contractors within Lango sub-region are not stable financially. Most of them rely on loans which has high interest rates and this result in delayed works and sometimes abandonment of sites.

2. Break down of equipment

The new Chinese equipment at the District are too expensive to maintain because of the frequent break down, hence Force Account works is ineffective

3. Budget cut and late release of funds

Normally the planning figure are just for the sake of planning. The frequent budget cuts has thus led to the rolling over of projects year in year out.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	90,273	57,114	106,994
District Unconditional Grant (Non-Wage)	32,000	16,000	12,299
District Unconditional Grant (Wage)	45,093	33,819	45,861
Locally Raised Revenues	13,180	7,295	7,427
Sector Conditional Grant (Non-Wage)	0	0	41,407
<i>Development Revenues</i>	796,843	756,843	654,316
Development Grant	756,843	756,843	588,138
District Discretionary Development Equalization Grant		0	66,178
Donor Funding	40,000	0	
Total Revenues	887,116	813,958	761,310
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,273	40,097	106,994
Wage	21,359	16,000	45,861
Non Wage	68,914	24,097	61,133
<i>Development Expenditure</i>	796,843	361,914	654,316
Domestic Development	756,843	361,914	654,316
Donor Development	40,000	0	0
Total Expenditure	887,116	402,010	761,310

2015/16 Revenue and Expenditure Performance up to March

The sub Sector received UGX 359,455,000 from PAF/ DWSCG and UGX 51,242,000 from PRDP for be used to support the implementation of various activities in Water Department. Overall, 92% of the annual budget was realised and only 45% spent due to very low performance of non-wage, domestic and donor development; mean while the quarterly budget outturn stood at 192% due improved conditional transfer for rural water; although up to 114% was spent due to allocation of more locally-generated revenue.

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Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2016/17

Water department expects to receive a total of Ushs. 761,310,000 only to execute planned interventions during FY 2016/17. Of this allocation, recurrent revenues amounts to Ushs. 106,994,000 of which Shs. 45,861,000 is meant for staff salaries and wages while shs. 61,133,000 is for Non-wage recurrent activities. The Development Revenues totals to Ushs. 654,316,000 only constituted by the Discretionary Development Equilisation Grant (DDEG) of shs. 66,178,000 and Development Grant of shs. 588,138,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	27	41	04
No. of water points tested for quality	22	22	20
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	0	12
No. of sources tested for water quality	22	22	40
No. of water points rehabilitated	22	22	
% of rural water point sources functional (Gravity Flow Scheme)	0	79	
% of rural water point sources functional (Shallow Wells)	80	79	
No. of water pump mechanics, scheme attendants and caretakers trained	22	0	
No. of public sanitation sites rehabilitated	0	1	
No. of water and Sanitation promotional events undertaken	12	02	66
No. of water user committees formed.	27	24	32
No. of Water User Committee members trained	27	24	32
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	4	0	4
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	0	12
No. of public latrines in RGCs and public places	1	01	01
No. of shallow wells constructed (hand dug, hand augured, motorised pump)		0	3
No. of deep boreholes drilled (hand pump, motorised)		16	39
No. of deep boreholes rehabilitated		22	19
Function Cost (US\$ '000)	887,116	402,010	761,310
Cost of Workplan (US\$ '000):	887,116	402,010	761,310

2015/16 Physical Performance up to March

Four (04) shallow wells have been constructed already and paid, 22 Boreholes to be rehabilitated and fully paid. 16 out of 19 deep bore holes drilled and installed already with U II pipe. Sanitation Hard ware component, the contractor MONOTEL (U) Ltd has completed the construction of 5 stance Drainable latrine at Apalamio Landing site. The operation Pick for DWO to be supplied by TOYOTA (U) Ltd is about to be delivered.

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Workplan 7b: Water

Planned Outputs for 2016/17

Up to 15 boreholes/ deep wells constructed, 20 shallow wells protected and the respective water user committees reactivated and or constituted and trained. Water quality testing will be conducted for all the established points; monitoring and supervision of established facilities conducted at all the sites and reports shared amongst stakeholders.

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

Link to progress will provide 15 deep wells at a total cost of 300,000,000=, Rotary Club will drill 32 deep wells at a cost of 624,750,000=, International Lifeline Fund will construct 30 deep wells at a total cost of 690,000,000=, Netherlands Development Organisation (SNV) will implement IWAS Project at UGX: 30,000,000= and Water Mission Uganda will motorised 10 deep wells atba cost of 750,000,000=

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

1. High cost of investments

Reduction in success rates of drilling (punching of some dry wells), hence high cost of investment where a repeat is to be made, especially along the Lake shores.

2. Low community awareness

Hand washing with soap after toilet is still challenging due to low level of community awareness and bad attitude towards positive change.

3. Low pipe-water scheme coverage

Too many Complaints from the communities living in the town outskirts not being served by the piped water.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	181,597	114,073	122,350
District Unconditional Grant (Non-Wage)	30,112	15,056	18,568
District Unconditional Grant (Wage)	75,221	56,415	75,221
Locally Raised Revenues	13,330	3,333	18,568
Other Transfers from Central Government	31,728	15,864	
Sector Conditional Grant (Non-Wage)	31,206	23,405	9,994
<i>Development Revenues</i>	15,600	3,900	52,986
District Discretionary Development Equalization Gran		0	52,986
Other Transfers from Central Government	15,600	3,900	
Total Revenues	197,197	117,973	175,336
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	181,597	88,691	122,350
Wage	75,221	56,415	75,221
Non Wage	106,376	32,276	47,129
<i>Development Expenditure</i>	15,600	3,900	52,986
Domestic Development	15,600	3,900	52,986
Donor Development	0	0	0
Total Expenditure	197,197	92,591	175,336

Vote: 502 Apac District

Workplan 8: Natural Resources

2015/16 Revenue and Expenditure Performance up to March

During the quarter, UGX: 5,900,000 under PRDP fund was received as planned under environment meanwhile wetland was also given the quarterly Ushs.1,900,000 allocation. Overall, 60% of the annual budget was realised but only 47% spent due to very low performance under non-wage, development expenditure; however, the quarterly budget outturn for the department stood at 54% owing to lack of transfers under locally-generated revenues and other transfers from central government; only 60% was spent during the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Natural Resources will receive Ushs. 175,336,000 only during 2016/17 meant for both development, recurrent expenditures and wage payments. Recurrent revenues are worth shs. 122,350,000 while development revenues amount to only shs. 52,986,000 and shs. 75,221,000 only is meant for wages and general staff salaries. The main revenue sources are Unconditional grant, discretionary grant and locally-raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	2	0	12
Number of people (Men and Women) participating in tree planting days	0	0	120
No. of Agro forestry Demonstrations	12	0	2
No. of community members trained (Men and Women) in forestry management	0	0	100
No. of monitoring and compliance surveys/inspections undertaken	10	0	24
No. of Water Shed Management Committees formulated	0	0	8
No. of Wetland Action Plans and regulations developed	0	4	8
Area (Ha) of Wetlands demarcated and restored	0	20	12
No. of community women and men trained in ENR monitoring	0	0	12
No. of monitoring and compliance surveys undertaken		5	22
No. of new land disputes settled within FY		0	12
Function Cost (US\$ '000)	197,197	92,591	175,336
Cost of Workplan (US\$ '000):	197,197	92,591	175,336

2015/16 Physical Performance up to March

Two radio talkshows were undertaken on matters related to climate change and other environmental issues that came from the callers. Three review meetings were also undertaken with the subcounty environment enforcement teams aimed at improving the enforcement efforts and eventually five compliance monitoring visits were also done in big markets in Aduku Town Council and Ijuje town focussing on kavera. 4 Meetings were organised in Ijuje and Apac sub counties to resolve conflicts over use and management of wetlands. 12 other wetland monitoring visits were conducted throughout the district.

Planned Outputs for 2016/17

Trees planted in all the public places, the green economy initiatives promoted and embraced by all stakeholders and the community, compliance monitoring and inspections conducted as well as restoration of degraded natural resources. More awareness are also expected to be raised in the process and community sensitised on environmental conservation and management.

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Workplan 8: Natural Resources

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

GIZ has been offering a number of capacity building initiatives in the areas of energy mainstreaming into development plans, promotion of energy-saving technologies and community sensitisation among other initiatives. The sector is expected to continue benefiting from this off-budget activities.

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

1. Inadequate funds

The department receives meagre funds to implement its planned activities.

2. Limited staffing

Some critical staff are still lacking making it difficult for the department to undertake its full mandate as expected.

3. Nature based livelihoods

Majority of the communities live on nature. This increases encroachment levels on the natural resources thereby promoting depletion.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	581,336	430,245	278,234
District Unconditional Grant (Non-Wage)	8,504	4,252	12,299
District Unconditional Grant (Wage)	32,211	24,219	186,814
Locally Raised Revenues	14,769	7,385	18,568
Multi-Sectoral Transfers to LLGs	467,270	350,452	
Sector Conditional Grant (Non-Wage)	58,582	43,938	60,553
<i>Development Revenues</i>	142,950	97,597	2,520,929
District Discretionary Development Equalization Grant	104,489	78,366	63,583
Donor Funding		0	300,000
Other Transfers from Central Government	38,462	19,231	2,152,998
Transitional Development Grant		0	4,348
Total Revenues	724,286	527,842	2,799,163
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	581,336	344,844	278,234
Wage	32,211	24,060	186,814
Non Wage	549,125	320,784	91,420
<i>Development Expenditure</i>	142,950	45,350	2,520,929
Domestic Development	142,950	45,350	2,220,929
Donor Development	0	0	300,000
Total Expenditure	724,286	390,194	2,799,163

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16, Community Based Services department had realised 73% of its total annual budget. Out of this, only 54% had been spent on various activities and this was mainly due to low performance from domestic development grant. However, the department achieved up to 110% of its quarterly planned budget outturn partly due to the wage component was underestimated during budgeting. Out of this, up to 73% was spent during the

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Workplan 9: Community Based Services

quarter on the various planned interventions.

Department Revenue and Expenditure Allocations Plans for 2016/17

The workplan revenues are mainly composed of other central government transfers through Social Assistance Grant for Empowerment (SAGE) and the Youth Livelihood Support Programme. Other revenue sources include the Unconditional grant mainly for wages; local revenues and other sector conditional grant. Specifically, the department expects to receive shs. 2,799,163,000 of which shs. 278,234,000 is recurrent in nature while shs. 2,520,929,000 is meant for development including payment of senior citizens and the vulnerable families under SAGE. Of this, up to 1,440,000,000 is planned for NUSAF III activities based on the guidelines. Up to shs. 300,000,000 is expected from donors/ UNICEF for SAFE and child protection activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	32	10	32
No. of Active Community Development Workers	0	0	25
No. FAL Learners Trained	24	18	40
No. of children cases (Juveniles) handled and settled		0	60
No. of Youth councils supported		0	12
No. of assisted aids supplied to disabled and elderly community		3	36
No. of women councils supported	0	1	2
Function Cost (US\$ '000)	724,286	390,194	2,799,163
Cost of Workplan (US\$ '000):	724,286	390,194	2,799,163

2015/16 Physical Performance up to March

The department trained FAL instructors and learners, mobilised and facilitated community groups to engage in development programmes and supported the special interest groups such as women, youths, children and PWDs. The elderly persons/ senior citizens were also paid their allowances under SAGE and the vulnerable families supported as well as settlement of vulnerable children.

Planned Outputs for 2016/17

Two Youth Community centres built, 2 metal fabrication workshops constructed for the youths and community mobilised and sensitised to participate in development programmes and projects. Several groups will be formed and facilitated to participate in development activities that improve their livelihood.

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

Capacity building activities will be conducted by UNICEF, other partners and the Central Government for effective operation and management of social and livelihood programmes.

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

1. Lack of awareness

Community needs continuous sensitisation in order to appreciate and participate in development programmes. The emerging issues should always be channeled to the community through appropriate for a.

2. Low motivation

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Workplan 9: Community Based Services

Especially to the FAL instructors to carry on with the FAL programmes and sustaining the same.

3. Disintegration of groups

Most community groups disintegrate after being supported and cannot sustain themselves for future development.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	81,084	57,995	113,093
District Unconditional Grant (Non-Wage)	6,504	3,252	30,748
District Unconditional Grant (Wage)	63,778	47,834	63,778
Locally Raised Revenues	4,770	2,385	18,568
Support Services Conditional Grant (Non-Wage)	6,032	4,524	
<i>Development Revenues</i>	306,000	18,000	495,131
District Discretionary Development Equalization Grant	36,000	18,000	218,431
Donor Funding	270,000	0	276,700
Total Revenues	387,084	75,995	608,224
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	81,084	42,544	113,093
Wage	63,778	32,724	63,778
Non Wage	17,306	9,820	49,315
<i>Development Expenditure</i>	306,000	17,862	495,131
Domestic Development	36,000	17,862	218,431
Donor Development	270,000	0	276,700
Total Expenditure	387,084	60,405	608,224

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter, only 20% of the annual budget was realised and up to 16% spent; however, the quarterly budget outturn stood at a bare 18% owing to lack support from UNICEF to conduct birth registration activities in the district coupled with low remittance of Unconditional grant non-wage recurrent and local revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the FY 2016/17, Planning unit expects to receive a total of Ushs. 608,224,000 only for both development (Ushs.495,131,000 only) and recurrent expenditures (Ushs. 113,093,000) only. Of these, about Ushs. 100,000,000 only is expected from UNICEF to implement SAFE programmes, Ushs. 63,778,000 is Unconditional Grant Wage, Ushs. 218,431,000 is Discretionary Development Equilisation Grant for capital development while Ushs. 18,568,000 is expected from locally-raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			

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Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit		5	5
No of Minutes of TPC meetings		9	12
<i>Function Cost (US\$ '000)</i>	<i>387,084</i>	<i>60,405</i>	<i>608,224</i>
Cost of Workplan (US\$ '000):	387,084	60,405	608,224

2015/16 Physical Performance up to March

The available funds was used to facilitate production and submission of Budgets and Annual Workplans FY 2016/17, Performance Contracts and Quarterly Performance Reports including minutes of DTTPC, among others.

Planned Outputs for 2016/17

The planned outputs for 2016/17 include: 1 double-cabin pick up procured, ICT equipment (i-pads, 2 laptops and 2 desk top computers) procured, solar power installed in the district planning unit block; supervision, monitoring and evaluation of development programmes and projects conducted, quarterly reports produced and submitted to the Ministry, 12 DTTPC meetings conducted and minutes produced and shared amongst stakeholders, among others.

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

The unit expects to benefit from capacity building initiatives to be provided by donors such as UNICEF and other partners such as UNFPA, GAAP, especially in the areas of development planning, budgeting and data management. Other off-budget activities are expected from UBOS in the areas of enhanced capacity in data management.

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

1. Limited funding

The Planning unit is allocated only 0.8% (less than 1%) of the District budget given its overlapping mandate. Most of the priorities are not always implemented over the course of the financial year due to lack of release of funds.

2. Lack of transport

The unit apparently has no single vehicle to conduct field and outreach activities such as supervision and monitoring. This affects the timely production of expected outputs given the reporting requirements in the modern era.

3. Poor attitude

Most sector heads still have poor attitudes towards work and meeting prescribed deadlines. This is mainly evident during planning and budgeting processes, implementation and subsequent reporting. This in effect compromises service delivery to the people.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>103,223</i>	<i>74,630</i>	<i>118,788</i>
District Unconditional Grant (Non-Wage)	16,504	8,952	30,748
District Unconditional Grant (Wage)	69,473	51,936	69,473
Locally Raised Revenues	4,770	4,385	18,568

Vote: 502 Apac District

Workplan 11: Internal Audit

Support Services Conditional Grant (Non-Wage)	12,476	9,357	
Total Revenues	103,223	74,630	118,788
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	103,223	51,159	118,788
Wage	69,473	33,227	69,473
Non Wage	33,750	17,932	49,315
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	103,223	51,159	118,788

2015/16 Revenue and Expenditure Performance up to March

Internal Audit department budgeted for a total of shs. 25,806,000 during third quarter. A total of shs. 23,019,000 was released of which shs 17,057,000 only was spent in payment of salaries for staff in the department and meeting other recurrent expenditure such as production of quarterly audit reports. In cumulative terms, 72% of the budget was realised and 50% spent. The quarterly budget outturn stood at 89% due to low remittance under the Non-wage Unconditional grant. However, up to 60% of the quarterly budget was spent leaving a balance of 23%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive shs 118,788,000 only which is basically recurrent in nature. Salaries will constitute shs. 69, 473,000 while Non wage amounts to shs. 49,315,000 only. Of this budget, shs. 18,568,000 is expected from local revenue while shs. 69,473,000 is from unconditional grant wage and shs. 30,748,000 is from Unconditional Non Wage Recurrent. These will be expended in payment of staff salaries, allowances for field visits, preparation of reports and submission.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	15/10/2014	15/04/2016	15/10/2016
No. of Internal Department Audits	4	3	4
<i>Function Cost (UShs '000)</i>	<i>103,223</i>	<i>51,159</i>	<i>118,788</i>
Cost of Workplan (UShs '000):	103,223	51,159	118,788

2015/16 Physical Performance up to March

Field visits conducted and Audit reports produced and submitted to relevant authorities for further action. Inspection of various projects in Education, Health and Works and Technical services sectors were conducted.

Planned Outputs for 2016/17

Quarterly internal audit reports produced. Management letter sent to Chief Executive or Accounting Officer for further action, inspection reports for various projects and programs produced and submitted to variuos stakeholders, all administrative advances verified and retired.

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

Trainings in ICT by Central Government and other capacity building programs by outside stakeholders are expected to contribute a lot of off-budget activities.

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

Vote: 502 Apac District

Workplan 11: Internal Audit

1. Lack of transport facilities

There is no motor vehicle allocated to the department. The department is lacking motor cycles for field duties.

2. Inadequate Funding

There is inadequate funding as the total resources allocated to the department is less than 0.05% which makes it difficult to address the challenged of the department.

3. Lack of Other logistics

Laptops and internet services are lacking. The department needs laptops for field work and preparation of reports for the department.