

Vote: 571 Budaka 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

Budaka District

MoFPED

Signed on Date: _____

Signed on Date: _____

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:

Vote: 571 Budaka District

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.

Vote: 571 Budaka District

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.

Vote: 571 Budaka District

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	268,040	190,314	237,458
2a. Discretionary Government Transfers	2,148,377	1,321,476	3,708,762
2b. Conditional Government Transfers	13,230,933	9,612,607	12,538,852
2c. Other Government Transfers	1,251,592	230,856	294,520
3. Local Development Grant		440,940	0
4. Donor Funding	224,680	296,445	97,342
Total Revenues	17,123,622	12,092,638	16,876,934

Planned Revenues for 2016/17

The District revenue forecast for FY 2016/2017 is Ugx 16,876,934,000 compared to Ugx 17,123,622,000 for FY 2015/2016 budget. There is reduction of (3%) due to adjustments in some budget items which were merged to create new ones. Most sector development grants were reduced as a result of the equalization effect for example PMG, PHC Development, SFG, Rural Water and Sanitation, Road rehabilitation grant among others. Pension and gratuity for Local Government staff and teachers was merged.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17	
	Approved Budget	Actual Expenditure by end of March	Approved Budget	
1a Administration	1,321,188	550,673	3,574,290	
2 Finance	204,812	137,015	211,637	
3 Statutory Bodies	1,769,358	1,082,750	330,821	
4 Production and Marketing	318,071	188,306	314,578	
5 Health	2,121,421	1,269,480	1,670,582	
6 Education	9,149,746	6,216,998	9,041,040	
7a Roads and Engineering	733,018	237,585	591,297	
7b Water	691,987	564,480	354,567	
8 Natural Resources	74,512	69,242	133,269	
9 Community Based Services	439,125	132,994	465,019	
10 Planning	237,770	192,316	89,927	
11 Internal Audit	62,615	47,487	99,905	
Grand Total	17,123,622	10,689,328	16,876,934	
	<i>Wage Rec't:</i>	8,972,446	6,240,424	9,484,113
	<i>Non Wage Rec't:</i>	5,079,704	2,940,834	4,714,348
	<i>Domestic Dev't</i>	2,846,793	1,293,140	2,581,131
	<i>Donor Dev't</i>	224,680	214,929	97,342

Planned Expenditures for 2016/17

Out of the total budget of Ugx.16,782,883,000 the District will spend the biggest percentage on staff salaries, pensions and Gratuity at over 62.4% level of expenditure. The development budget for F/Y 2016/2017 is estimated at Ugx. 2,640,963,000 respectively of 15% of the annual expenditure budget. Education has the highest expenditure budget of Sh. 9,041,038,000 respectively over 52% of the expenditure budget where the biggest sum of money is for staff salaries for both secondary and primary

Vote: 571 Budaka District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	268,040	190,314	237,458
Fees from appeals	500	0	500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	1,079	2,000
Refuse collection charges/Public convenience	1,000	0	
Public Health Licences	831	270	831
Property related Duties/Fees	4,850	0	2,850
Park Fees	3,260	15,503	12,500
Other Fees and Charges	30,000	33,086	28,478
Registration of Businesses	2,400	1,714	2,400
Inspection Fees	23,600	21,466	11,000
Market/Gate Charges	20,700	37,275	26,000
Educational/Instruction related levies	5,048	0	5,048
Business licences	33,000	9,279	25,000
Application Fees	1,750	0	1,750
Animal & Crop Husbandry related levies	11,620	3,106	11,620
Agency Fees	20,000	6,500	20,000
Advertisements/Billboards	3,497	0	3,497
Local Service Tax	57,272	44,078	57,272
Sale of (Produced) Government Properties/assets	4,000	0	4,000
Land Fees	15,935	4,010	15,935
Rent & Rates from other Gov't Units	26,777	12,950	6,777
2a. Discretionary Government Transfers	2,148,377	1,762,416	3,708,762
Urban Discretionary Development Equalization Grant	0	0	57,942
Urban Unconditional Grant (Non-Wage)	92,779	67,058	109,690
District Unconditional Grant (Wage)	1,158,852	939,744	1,306,502
District Unconditional Grant (Non-Wage)	322,920	235,437	633,330
District Discretionary Development Equalization Grant	440,939	440,940	1,490,828
Urban Unconditional Grant (Wage)	132,887	79,237	110,470
2b. Conditional Government Transfers	13,230,933	9,559,697	12,538,852
Development Grant	1,715,165	1,704,931	495,243
Support Services Conditional Grant (Non-Wage)	239,059	148,947	
Sector Conditional Grant (Wage)	7,705,071	5,356,110	8,212,613
Sector Conditional Grant (Non-Wage)	2,173,068	1,504,160	2,687,529
Pension for Local Governments	1,293,282	811,928	432,710
Gratuity for Local Governments		0	203,219
General Public Service Pension Arrears (Budgeting)		0	261,442
Transitional Development Grant	105,289	33,621	246,095
2c. Other Government Transfers	1,251,592	230,856	294,520
NATIONAL COUNCIL FOR WOMEN	3,497	0	3,497
Other- Youth livelihood programme (YLP))	237,329	7,111	
MANAGEMENT OF (PLE)		0	7,694
NUSAF 3		0	10,000
Other - Management of PLE	7,693	10,570	
YOUTH LIVELIHOOD PROGRAMME- YLP		0	273,329
Roads maintenance - URF	567,127	202,485	
PRIMARY SCHOOL CONSTRUCTION (WAIRAGALA PS)	400,000	0	

Vote: 571 Budaka District

A. Revenue Performance and Plans

Climate Smart Agriculture	35,946	10,691	
4. Donor Funding	224,680	296,445	97,342
Neglected Tropical Diseases (NTD)	56,116	48,336	
Donor Funding (SDS)		0	10
GAVI FUND	3,000	18,320	3,000
GLOBAL FUND II	38,216	0	38,216
UGANDA AIDS COMMISSION	10,000	0	
NEGLECTED TROPICAL DISEASES - NTDs		0	56,116
SDS-USAID II	117,348	102,229	
MOH (Measles)		127,561	
Total Revenues	17,123,622	12,039,729	16,876,934

Planned Revenues for 2016/17

(i) Locally Raised Revenues

As compared to F/Y 2015/2016, locally raised revenue has declined from 268,040,000 to 237,458,000 represent 11.4% decline. This has been attributed to the challenges in the collection of some revenues especially park fees and poor responses from the assessed tax paid in the District.

(ii) Central Government Transfers

Given the IPFs from the line ministries, there has been registered decline from the grants for example PHC development, SFG, Rural water and sanitation. The merging of some revenues by the new reforms by MOFPED, has generally led to remarkable decrease in development Grants as observed above, Compared to last F/Y, 2015/2016.

(iii) Donor Funding

Compared to F/Y 2015/2016 of 224,680,000 budget for Donor, 2016/17 Donor budget is estimated at 107,332,000 as most of the donors have declined to give the indicative planning figures notably is the non-response by SDS- USAID that contributed to the biggest percentage of the 2015/2016 budget.

Vote: 571 Budaka District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(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>	1,050,259	495,962	2,363,529
District Unconditional Grant (Non-Wage)	171,676	89,745	105,539
District Unconditional Grant (Wage)	623,189	278,022	878,148
General Public Service Pension Arrears (Budgeting)		0	261,442
Gratuity for Local Governments		0	203,219
Locally Raised Revenues	20,920	72,959	56,265
Multi-Sectoral Transfers to LLGs		0	157,591
Pension for Local Governments		0	432,710
Support Services Conditional Grant (Non-Wage)	8,808	4,202	
Unspent balances – Locally Raised Revenues		0	48,455
Urban Unconditional Grant (Non-Wage)	92,779	0	109,690
Urban Unconditional Grant (Wage)	132,887	51,034	110,470
<i>Development Revenues</i>	270,929	54,912	1,210,761
District Discretionary Development Equalization Grant	187,178	54,912	262,077
Locally Raised Revenues	83,751	0	
Multi-Sectoral Transfers to LLGs		0	890,743
Urban Discretionary Development Equalization Grant		0	57,942
Total Revenues	1,321,188	550,874	3,574,290
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,050,259	495,761	2,363,529
Wage	628,100	357,258	914,375
Non Wage	422,159	138,503	1,449,154
<i>Development Expenditure</i>	270,929	54,912	1,210,761
Domestic Development	270,929	54,912	1,210,761
Donor Development	0	0	0
Total Expenditure	1,321,188	550,673	3,574,290

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the department of administration was Ugx 1,321,188,000 and the department realized Ugx 550,874,000 cumulatively which was (42%) of the budget. The quarter outturn was Ugx 160,109,000 (48%) of the Q3 planned revenue.

Local revenue to the department was Ugx 17,990,000 (344%) of the Q3 planned Local Revenue budget, this was to cater for Data entry, payroll processing and pay long outstanding debts to service providers (General stationery). District unconditional grant wage performed at Ugx 92,674,000 which was only (59%) due continued existence of Town council staff.

The district unconditional grant non-wage was Ugx 47,243,000 (110%) due to increased and urgent requirements from other benefiting departments especially statutory activities. The over performance under local revenue as realized was attributed to development activities that were not undertaken in the quarter and their allocation subsumed into the recurrent activities.

The wage expenditure was (76%) due to urban wage expenditures included in the performance and the non-wage performance was (39%) was matched to the revenue realized for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of administration planned budget for FY 2016/2017 is UGX 3,574,290,000 which is more than the FY 2015/2016 which was UGX 1,321,188,000. The department registered Revenue Budget increment of 63%. The increment was registered in District Un conditional grant (non-wage), Wage component and the newly introduced support services conditional grant (non-wage), the District Discretionary Development Equalization Grant. The

Vote: 571 Budaka District

Workplan 1a: Administration

recurrent Revenue Budget of UGX 2,363,529,000 increased greatly to cater for increased administrative expenses in the department. The major contributor of development revenue is DDEG with 100% contribution.

(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 District and Urban Administration			
%age of LG establish posts filled			54
No. (and type) of capacity building sessions undertaken	30	26	12
Availability and implementation of LG capacity building policy and plan	No	Yes	Yes
No. of monitoring visits conducted	4	0	0
No. of computers, printers and sets of office furniture purchased		0	10
Function Cost (UShs '000)	1,321,188	550,673	3,574,290
Cost of Workplan (UShs '000):	1,321,188	550,673	3,574,290

2015/16 Physical Performance up to March

The department conducted 10 capacity building exercises for technical staff where District and sub-county staff trained in performance appraisal and time management requirement
 Formulation and implementation of HIV/AIDS workplace Policy conducted
 One Capacity needs assessment for staff both at District and sub-counties conducted
 Purchased and installed one solar panel at Mugiti Health centre III, under PRDP funding
 Completed the construction of the Mugiti Sub county Administrative block.
 Two Monitoring visit of activities conducted in all sub counties. one Administrative Building rehabilitated, one Administrative building was constructed and Payrolls printed and payslips issued. The unspent balances was 200,000/= rolled to quarter IV to cater for recurrent activities.

Planned Outputs for 2016/17

The Department has planned to implement more development projects in the Development Plan. Key among these projects will include:

- Procurement and Supply of office furniture in District and some Sub-County offices 24,000,000
- Construction of administration block at Nansanga Sub-County 60,000,000
- Completion of Kaderuna Sub-County administration block 31,017,789
- Renovation of Iki-Iki Sub-County administration block 28,128,760
- Renovation of Naboa Sub-County administration block 14,810,026
- Local Area Network (LAN) constructed and installed in all the blocks (20,000,000)
- Compound cleaning and maintenance services undertaken Monthly.
- DTPC meetings coordinated and conducted Monthly for the Whole Financial year.
- Electricity bills to Umeme cleared as per the UMEME invoices issued periodically
- Monitoring and supervision of all Government programs conducted in all the 17 Lower Local Governments.
- Maintenance of (2) vehicles carried out .

Human Resource

General office operational activities carried out such as travel inland, Printing of payslips, monthly data entry conducted.

Office stationery procured and utilized especially on Pay change report forms for 1425 members staff of all categories

Payment of burial expenses to members of staff who will lose their dear ones

Pay (24) retirees gratuity. Pay (110) pensioners pensions. Pay (1425) staff salary monthly. Recruit (30) new staff and access payroll

Technical support supervision in records management (mentoring and supervision of LLGS) conducted in 17 sub counties

Vote: 571 Budaka District

Workplan 1a: Administration

Human resource activities coordinated and conducted on monthly basis

Capacity Building Activities

Training of two staff in post graduate Diploma in Financial management and Human Resource Management at UMI conducted Supervision of 13 sub-counties including 1 Town Council.

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

The department of Administration is not supported by any off budget support program.

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

1. Inadequate Strategic Staff

The District strategic staff (Heads of Department and sub-county Chiefs are inadequate) i.e some strategic positions are held in acting capacity. Have only (2) HODs and 8 Sub-County Chiefs out of 16.

2. Budget and Resource constraints to meet the district priorities

The percentage of local revenue to the total budget is indeed very small and inadequate to finance most of the recurrent activities of the District departments and LLGs

3. Non Functionality of the District Service Commission

The District service commission has not been functional for the last (6) affecting its functionality.

Workplan 2: Finance

(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>	204,812	137,022	191,637
District Unconditional Grant (Non-Wage)	57,745	32,043	53,237
District Unconditional Grant (Wage)	103,676	75,000	94,264
Locally Raised Revenues	43,392	29,979	44,136
<i>Development Revenues</i>	0	0	20,000
District Discretionary Development Equalization Grant	0	0	20,000
Total Revenues	204,812	137,022	211,637
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	204,812	137,015	191,637
Wage	103,676	75,000	94,264
Non Wage	101,136	62,015	97,373
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
Total Expenditure	204,812	137,015	211,637

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the finance department was Ugx 204,812,000 of which Ugx 52,071,000 (102%) was realized in the quarter out of Ugx 51,203,000 planned, giving a cumulative receipt of Ugx 137,022,000 (67%). Local revenue performance was 9,269,000 (85%) attributed to activities planned in quarter II but implemented in quarter III on account of local service tax (LST) received lump sum in the quarter.

The revenue outturn was Ugx 29,979,000 which was (69%) of the budget for the quarter on account of (LST) described above. Unconditional grant non-wage was Ugx 17,802,000 (123%) due to other priority sectors taking first call of the share e.g. statutory.

The expenditure was in line with the revenues and Ugx 7000 balance to cater for account servicing for the Department

Vote: 571 Budaka District

Workplan 2: Finance

Bank charges.

Department Revenue and Expenditure Allocations Plans for 2016/17

The planned Revenue Budget for FY 2016/2017 is UGX 211,637,000 which is more than last year budget of Ugx 204,812,000 . All the revenue is recurrent in nature with 51% is earmarked for staff salaries (Wage component). The major sources are District unconditional grant non-wage and wage, the Department is also allocated Ugx 20,000,000 as DDEG for development expenditure and locally raised revenue.

(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: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30-Sept-2015	15/04/2016	20/10/2016
Value of LG service tax collection	17222000	5845500	50272000
Value of Hotel Tax Collected		160000	100000
Value of Other Local Revenue Collections		44078000	180189000
Date of Approval of the Annual Workplan to the Council	30/04/2015	30/03/2016	30/04/2016
Date for presenting draft Budget and Annual workplan to the Council		30/08/2016	26-02-2016
Date for submitting annual LG final accounts to Auditor General	30/07/2016	20-03-2016	30/08/2016
	Function Cost (UShs '000)	204,812	137,015
	Cost of Workplan (UShs '000):	204,812	137,015
			211,637
			211,637

2015/16 Physical Performance up to March

Submitted the annual report to council Conducted support supervision for all LLGs (12 in number) Local revenue task force facilitated in the quarter. Reconciled and transferred revenues (LST, local revenue and conditional grants) to all programmes and LLGs. Submitted performance reports to all relevant authorities. The unspent balances was 7,000/= rolled to quarter IV to cater for Bank charges.

Planned Outputs for 2016/17

Dissemination of the Indicative planning figures to the departments, Holding of one budget conference, preparing of one BFP and submission of the BFP to MOFPED, Submission of four Quarterly performance progressive reports to the Ministry, District executive committees, preparation and submission of final accounts to office of the Auditor General operational activities, payment accounts staff salaries for the 17 staff.

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

The Department of Finance is not supported by NGOs and CBOs

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

1. Non compliance of tax payers

Non compliance of the tax payers and poor revenue mobilization by the Sub-Counties retards the collection of the District planned revenue.

2. Incoinstances in cash flows

This is attributed to elimination of some revenue sources forexample, park fees which has been a major source of revenue to the District.

3. Seasonal nature of most of the revenue sources

Some businesses that attract tax revenue in the District are seasonal in nature i.e, rice mills maize mills which do not

Vote: 571 Budaka District

Workplan 2: Finance

realise revenue after assesment until the season breaks.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	476,076	289,277	330,821
District Unconditional Grant (Non-Wage)	38,244	63,108	258,844
District Unconditional Grant (Wage)	180,818	101,178	31,706
Locally Raised Revenues	64,309	10,809	40,271
Support Services Conditional Grant (Non-Wage)	192,705	114,182	
Total Revenues	476,076	289,277	330,821
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,769,358	1,082,750	330,821
Wage	284,431	147,148	0
Non Wage	1,484,926	935,602	330,821
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,769,358	1,082,750	330,821

2015/16 Revenue and Expenditure Performance up to March

The annual approved budget for the Statutory Bodies was Ugx 1,769,358,000 of which Ugx 494,738,000/= (112%) was realized in the quarter out of Ugx 442,339,000 planned. This was on account of funds received in the department to cater for payment of teacher's pensions and gratuity of other Local government staff.

However District unconditional grant-non wage performed at 205% of the planned quarterly budget on account of clearance of outstanding obligations incurred in the previous financial year. (Repair and maintenance of vehicles. The High revenue performance arose on account of pension for teachers and pension and gratuity for Local government of Which Ugx 401,792,634 was realized in the quarter. However the greatest expenditure of 69% was on the wage component of the planned wage bill in the quarter, on account of payment of arrears. There was Unspent balance of Ugx 18,455,000 (1%) being funds to cater for payment of services consumed as per LPOs issued to various service providers eg maintenance and repair of vehicle for the chair person, and maintenance of the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Revenue Budget for FY 2016/2017 for Statutory Bodies is UGX 320,821,000 where all the revenue is recurrent in nature. The Revenue Budget is far more less than the FY 2015/2016 budget on account of Un expected revenue to the department for the payment pensions and gratuity for local Governments Ugx 1,161,397 and Ugx 131,885 being Pension for teachers, tagged to the department by the center but now planned under administration department. However the Increments in the wage component is to cater for the elected leaders especially Ex-gratia.

(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: 1382 Local Statutory Bodies			

Function: 1382 Local Statutory Bodies

Vote: 571 Budaka 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 applications (registration, renewal, lease extensions) cleared	120	101	30
No. of Land board meetings	8	8	
No. of Auditor Generals queries reviewed per LG	20	22	10
No. of LG PAC reports discussed by Council	3	0	
Function Cost (UShs '000)	1,769,358	1,082,750	330,821
Cost of Workplan (UShs '000):	1,769,358	1,082,750	330,821

2015/16 Physical Performance up to March

One Council sitting was held in which the District Budget estimates for 2016/17 were laid before council and each of the five standing committee sat. Held one meeting in which second Departmental reports and work plans for financial 2016/17 were discussed.

3 Contracts committee meetings conducted in which 54 contracts were awarded, three contract terminated, approved one evaluation committee in the quarter. One Procurement report compiled and submitted to PPDA.

20 land application files approved by land board and forwarded to Ministry of Lands for titling.

01 Land board meeting conducted in which 20 files were recommended to (MOLHUD) for land titling.

Planned Outputs for 2016/17

District Chairperson's vehicle serviced, 2 computers serviced, one computer procured, 12 monthly salary and gratuity to political leaders paid, 6 council sittings facilitated, deputy speaker's emolument paid, ex gratia to chairpersons of LC I and LC II paid, consultative visits inside and outside Uganda facilitated. Under District Contracts Committee 12 contracts committee meetings conducted, evaluation of tender bids and contracts awarded, procurement reports compiled and submitted, 1 district procurement plan compiled and submitted to PPDA, Regular posting of PPDA information on the Website 2 computers maintained. Under District Land Board, 120 land applications approved and forwarded for title processing, 8 land board meetings held, 1 radio talk show conducted, 1 sensitization meeting for area land committees conducted, surveying of 5 government institutions, 1 annual report prepared. Under PAC, 60 Auditor General's queries reviewed for Budaka District and Town Council, 16 PAC meetings held, quarterly reports and minutes prepared and PAC activities facilitated. Under standing committees, 6 committee meetings facilitated. Under District Service Commission, 20 sittings conducted, 1 computer serviced, 1 laptop procured, 1 filing cabinet procured, Arrears of 3 DSC members for 4 years paid, retainer fees for 4 current DSC members paid,]

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

The department does not expect any activities to be undertaken on the basis of off-Budget support.

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

1. Inadequate capacity of most councillors

Most councillors are unable to interpret laws such as the constitution, the local Government Act, Cap 234, PFMA 2015 therefore effective decision making hindered.

2. Membership of the District service commission

Currently the membership is 3 meaning, in the absence of one member the quorum is not realized making it difficult for business to be carried out.

3. Non remuneration of the Area land committees.

These committees are not facilitated at any level making it hard for mobilization for their functionality.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

Vote: 571 Budaka District

Workplan 4: Production and Marketing

<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>	278,890	170,239	245,356
District Unconditional Grant (Non-Wage)	6,000	0	3,720
District Unconditional Grant (Wage)	43,934	58,855	
Locally Raised Revenues	9,200	3,200	7,200
Other Transfers from Central Government	35,945	10,691	
Sector Conditional Grant (Non-Wage)	77,736	87,688	39,971
Sector Conditional Grant (Wage)	106,074	9,806	194,465
<i>Development Revenues</i>	39,181	28,947	69,222
Development Grant	39,181	28,947	39,213
District Discretionary Development Equalization Grant		0	30,009
Total Revenues	318,071	199,187	314,578
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	278,890	160,701	245,356
Wage	150,008	69,199	194,465
Non Wage	128,882	91,502	50,891
<i>Development Expenditure</i>	39,181	27,605	69,222
Domestic Development	39,181	27,605	69,222
Donor Development	0	0	0
Total Expenditure	318,071	188,306	314,578

2015/16 Revenue and Expenditure Performance up to March

The department expected shillings 79,518,000. However, shillings 65,135,000, was realized. The shortfall was due to non 100% remittance of conditional grant to Agricultural extension. – Which performed at 81.91%. Local revenue also dropped from the expected 2,300,000 to zero. While unconditional grant and other transfers from central government were not received at all. There was also unspent balance from the previous quarter amounting to shillings 1,898,000. This brought the total revenue for the quarter to shillings 66,523,000. Note that shillings 9,578,354 from the climate smart agriculture Programme carried forward in second quarter was captured in third quarter, Making the total recurrent expenditure including wage. 66,829,000 and total development 9,039,000

The increase in wage expenditure is due to staff re instated after the NAADS Programme was disbanded due to reforms in the ministry of Agriculture Animal Industry and fisheries.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the Financial Year 2016/17, Budaka District Production and and Marketing Department will spend a total of 314,578,950 from six revenue sources namely: Development Grant, Recurrent Non Wage, Locally raised revenue, Unconditional Grant Non Wage, District Discretionary Development Equalization Grant and Conditional Grant Wage

(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: 0182

Vote: 571 Budaka 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 tsetse traps deployed and maintained	1000	94	
No of slaughter slabs constructed	1	0	
No of plant clinics/mini laboratories constructed		0	6
No. of livestock vaccinated	1500	2500	0
No. of livestock by type undertaken in the slaughter slabs		2484	1560
No. of fish ponds constructed and maintained	2	0	2
No. of fish ponds stocked	4	0	3
Quantity of fish harvested	4000	0	3500
Function Cost (US\$ '000)	316,071	186,828	311,958
Function: 0183 District Commercial Services			
No of cooperative groups supervised	4	10	22
No. of cooperative groups mobilised for registration		3	6
No. of cooperatives assisted in registration		0	6
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	2,000	1,478	2,620
Cost of Workplan (US\$ '000):	318,071	188,306	314,578

2015/16 Physical Performance up to March

Activities in the quarter included monitoring of agricultural activities, consultative to MAAIF and NARO stations, procurement of tsetse fly traps, feromone traps, distribution of dairy heifers from the W.O.C programme.

Planned Outputs for 2016/17

Establish 6 demonstration sites to train farmers on soil fertility management, Establish and functionalise 10 plant clinics, Procure and supply 10 vaccine carriers, Procure and supply 2 surgical kits, Procure and supply 3 bucket spray pumps, Procure and supply 4 Langstroth Bee hives, Construct 2 Fish ponds in Town Council and Kachomo, Stock three fish ponds in Kachomo, Town Council and Kameruka, Procure and supply one seine net, Repair and Maintain one Tractor at DATIC, Pay electricity bills at DATIC, Procure and supply two laptops and one Projector, Maintain one vehicle, Supervise and Monitor Departmental activities, Operate and maintain two computers, Procure and supply assorted office furniture, Conduct consultative visits to Research stations and relevant institutions, Hold one harmonisation meetings, Maintain two office rooms, Supply office stationery, Pay bank charges, Supervise and monitor SACCOs, Pay staff salary

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

The department expects support from the South-South Cooperation Project to promote cereal, horticulture and fish production. The amount of money in this project is considered under off budget support. Training and distribution of inputs to parents of the pupils of Kadenge P/S by Child Fund. Distribution of inputs by OWC. Demonstrations by NARO in rice technologies and UCDA. NAGRIC for artificial insemination, and JICA

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

1. Limited staff

There are few staff in the department and only 6 staff at sub county level coupled with limited facilitation

2. Counterfeit inputs

A lot of counterfeit agro inputs are on market. The use of which impact negatively on yields and therefore defeat the recommendations.

3. Weak Research-Extension-Farmer linkages.

Vote: 571 Budaka District

Workplan 4: Production and Marketing

There is a weak flow of the latest research proven technologies from research through Extension to farmers there by limiting technology linked on-farm productivity. MAAIF should also reach out to Districts to bolster their linkage with them.

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>	1,569,504	924,688	1,493,497
District Unconditional Grant (Non-Wage)	2,000	406	3,000
Locally Raised Revenues	8,345	2,243	6,345
Sector Conditional Grant (Non-Wage)	172,650	129,488	172,650
Sector Conditional Grant (Wage)	1,386,509	792,552	1,311,502
<i>Development Revenues</i>	551,916	453,705	177,084
Development Grant	267,727	267,727	0
District Discretionary Development Equalization Grant	20,813	0	60,000
Donor Funding	180,088	168,858	97,337
Transitional Development Grant	83,289	17,121	19,747
Total Revenues	2,121,421	1,378,393	1,670,582
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,569,504	924,688	1,493,497
Wage	1,386,509	792,552	1,311,502
Non Wage	182,995	132,136	181,995
<i>Development Expenditure</i>	551,916	344,793	177,084
Domestic Development	371,828	175,935	79,747
Donor Development	180,088	168,858	97,337
Total Expenditure	2,121,421	1,269,480	1,670,582

2015/16 Revenue and Expenditure Performance up to March

The approved budget for health department for FY 2015/16 is 2,121,421,920 of which 1,344,248,000/=, 63% of the budget was realized in Q3. The revenue outturn of 452,108,000/= was 85% of the quarterly outturn. The district unconditional grant to PHC Non wage performed at 100% (32,154,000/=) on account of PHC activities in the Quarter. Conditional grant to NGO hospital performed at 100% attributing to only three facilities realizing the fund. District unconditional grant to PHC Non wage performed at more than 94% . The expenditure performance was at 84% leaving a balance of 108,000,000/= for development activities such as tilling of maternity ward at Lyama HCIII and Kerekerene HCIII

Department Revenue and Expenditure Allocations Plans for 2016/17

PHC Salaries stands at 1,311,502,048, donor fund stands at 97,337,000, promotion of sanitation and hygiene activities including Open Free Defecation (ODF) allocation stands at 18,748,210, Allocation for basic health care management services stands at 64,452,923, renovation ceiling board of maternity wards at kamankoli HCIII at Ugx 15,000,000, Renovation of OPD block at kerekerene HCIII and Katira HCIII at Ugx 40,000,000 and procurement of 5 patients beds at Ugx 5,646,993.

(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			

Vote: 571 Budaka District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	309240318	343688476	
Value of health supplies and medicines delivered to health facilities by NMS	309240318	343688476	
Number of outpatients that visited the NGO Basic health facilities		0	6824
Number of inpatients that visited the NGO Basic health facilities		0	1000
No. and proportion of deliveries conducted in the NGO Basic health facilities		0	400
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities		0	400
Number of trained health workers in health centers	216	205	205
No of trained health related training sessions held.	8	2	4
Number of outpatients that visited the Govt. health facilities.	179800	39810	163971
Number of inpatients that visited the Govt. health facilities.	7200	1080	1300
No and proportion of deliveries conducted in the Govt. health facilities	4600	1472	6340
% age of approved posts filled with qualified health workers	75	85	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	7500	1693	7412
No of new standard pit latrines constructed in a village		17	
No of standard hand washing facilities (tippy tap) installed next to the pit latrines		12	
No of maternity wards rehabilitated		2	1
No of OPD and other wards rehabilitated	2	0	2
No of theatres constructed		1	
Value of medical equipment procured	5	0	5
Function Cost (US\$ '000)	2,121,421	1,269,480	240,181
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,430,401
Cost of Workplan (US\$ '000):	2,121,421	1,269,480	1,670,582

2015/16 Physical Performance up to March

The district OPD attendance was 42,743 people who visited health facilities to seek for care and treatment for various illnesses, 1,534 mothers were safely delivered by the help of a trained health worker, 1,339 patients were admitted in both NGO and Government health facilities with various illnesses, 1981 children were reported to have completed their third dose of pentavalent vaccines. Quarterly technical supported vision was conducted, monitoring of health projects were conducted, NTD mass drug administration was conducted and open defecation free campaign was started and is on going

Planned Outputs for 2016/17

The District planned OPD attendance of 163,971 in government facilities and 6,824 in NGO facilities, inpatients admission at 1300 in government facilities and 700 in NGO facilities, deliveries at 6,340 in government facilities and 400 in NGO facilities, 7,412 children under one year immunized with 3rd dose of pentavalent vaccine and 400 in NGO facilities.

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

Vote: 571 Budaka District

Workplan 5: Health

Integrated technical support supervision provided by DHT member, Quality improvement support supervision, support supervision of health workers on the new revised HMIS tool, support supervision on health care waste management, support supervision by madecine management supervisors, Holding of bi-annual review meeting and holding of District Health Management Team meeting all support by SDS. Mentorship and coaching at ART clinics supported by STAR-E and updating of the registers also in ART clinic also supported by STAR-E.

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

1. Inadequate funding for the projects.

The budget allocation for development projects has remained the same for the last five years yet the demand for health infrastructure and equipment is on the increase due to population pressure.

2. Inadequate medical officers

The District has only one medical officer in Budaka HCIV. Ideally one medical officer is suppose to serve 500 people but for the case of Budaka one medical officer serves 208,000 people

3. Delayed coding of the new facilities.

The district constructed one new health facilities in Mugiti Sub county and this facility is not yet coded by MOH therefore it doesn't get medical and other health supplies from NMS.

Workplan 6: Education

(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>	8,120,775	5,830,100	8,566,370
District Unconditional Grant (Non-Wage)	8,000	0	4,251
District Unconditional Grant (Wage)	37,122	35,418	
Locally Raised Revenues	10,585	1,720	10,585
Other Transfers from Central Government	7,693	10,570	
Sector Conditional Grant (Non-Wage)	1,844,888	1,228,639	1,844,888
Sector Conditional Grant (Wage)	6,212,487	4,553,753	6,706,646
<i>Development Revenues</i>	1,028,971	668,662	474,670
Development Grant	622,590	622,590	194,974
District Discretionary Development Equalization Gran	6,381	0	72,000
Donor Funding	0	46,072	2
Other Transfers from Central Government	400,000	0	7,694
Transitional Development Grant		0	200,000
Total Revenues	9,149,746	6,498,761	9,041,040
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,120,775	5,830,100	8,566,370
Wage	6,249,609	4,589,170	6,706,646
Non Wage	1,871,166	1,240,930	1,859,724
<i>Development Expenditure</i>	1,028,971	386,898	474,670
Domestic Development	1,028,971	340,826	474,668
Donor Development	0	46,072	2
Total Expenditure	9,149,746	6,216,998	9,041,040

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the Education department for the FY 2015-16 was Ugx 9,149,746,000 of which Ugx 2,453,425,000 (107%) of the budget was realized in quarter III, UP from 2,287,436,000 of the plan. The cumulative revenue outturn of Ugx 6,498,761,000 (71%) of the quarterly plan was realized.

Vote: 571 Budaka District

Workplan 6: Education

District unconditional grant non-wage performed at 0% on account of District contribution share to P.L.E activities for the year not realized. Also locally raised revenue performed at (0%) non account of allocation to the department, District unconditional grant non-wage performance at (0%). Conditional grant to Secondary salaries performed at (133%) (421,147,000/=). Conditional grant to primary and secondary education performed at (133%) on account of UPE and USE grants released in the Quarter. The District conditional grant to primary salaries and District unconditional grant wage increased on account of national Budget salary increment for teachers.

The un spent balance of Ugx 281,763,000 were funds meant for construction projects for classrooms, lined pit latrines and staff houses in the Schools of which the procurement process had been concluded.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Education and Sports Budget is UGX. 9,041,038,000 which is less than the budget for Ugx 2015/2016 of Ugx 9,141,746,000. The decrease is due to the development revenues (DDEG) transferred directly to LLGs for projects outside the department, leaving a small fraction of Development Grant of UGX 194,974,000 to cater for selected projects in the department representing less than 10% development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of textbooks distributed		0	100
No. of pupils enrolled in UPE	60145	60145	61150
No. of student drop-outs		150	150
No. of Students passing in grade one		150	150
No. of pupils sitting PLE		4573	4800
No. of latrine stances constructed	40	40	08
No. of teacher houses constructed	4	4	4
No. of primary schools receiving furniture	126	84	4
Function Cost (UShs '000)	6,488,295	4,501,838	6,319,759
Function: 0782 Secondary Education			
No. of students enrolled in USE	8214	8214	8214
Function Cost (UShs '000)	2,567,282	1,696,358	2,699,485
Function: 0783 Skills Development			
Function Cost (UShs '000)	3,797	0	3,797
Function: 0784 Education & Sports Management and Inspection			
No. of inspection reports provided to Council		04	04
No. of primary schools inspected in quarter	96	110	59
No. of secondary schools inspected in quarter		08	9
Function Cost (UShs '000)	90,372	18,802	18,000
Cost of Workplan (UShs '000):	9,149,746	6,216,998	9,041,041

2015/16 Physical Performance up to March

921 teachers were paid salary 60,145 pupils enrolled in UPE schools and 8,214 students enrolled in USE schools, 250 secondary school teachers paid salary. 59 schools were inspected where one inspection report was submitted, Approved education and development plans, strategies, and council decisions implemented, Updated teachers' personal data bank managed and maintained in the Quarter, Contracts awarded and agreements signed and on some sites construction works is in progress and sub structure and Retention for previous works done were paid. Completion of construction works at Kaperi p/s, Bugoola p/s and Bulalaka p/s at Finishing level conducted.

Pit latrine construction completed at Butove p/s, Jami p/s, Kameruka p/s, Kamonkoli p/s, Mivule p/s and Bulumba P/s Four Staff houses constructed at St Peters Nalubembe, Kamonkoli Ps, Lerya Ps, Bugoola P/S Construction work at slab level (Sub structure) at all sites except Lerya p/s at roofing level.

Vote: 571 Budaka District

Workplan 6: Education

Monitoring and supervision of sites under construction and retention conducted under SFG and PRDP Quarterly inspection, monitoring and support supervision visits conducted in 59 Government aided Primary schools, 20 Private Primary schools, 07 Government aided Secondary schools and 10 Private Secondary schools.

Planned Outputs for 2016/17

The department of Education planned to undertake activities to deliver the following outputs:
 291 Primary are have been paid salaries against 856 in the prior year and the same number of teachers is qualified. 59 School Management committees are to be trained under PRDP funding as it was not conducted previous. 6 Classrooms have to be constructed. 3 Primary schools have received school furniture. 220 teaching and none teaching staff paid salaries. 8514 students are enrolled on USE programme against 7942 the previous year.

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

Kadama Widows Association is one of the NGOs supporting Education Sector with focus on Workshops and engagement with parents/Teachers. Volunteer mentors for children. Build alliances between Teachers and parents and other stakeholders. Support on enrollment and retention for pupils in schools-(TARGET 22 schools) Fundraising for improved quality of education services.

ACTION AID UGANDA funded under UKAID supports Education in the sub-counties of Naboa and Kakule with focus on school feeding programme, counseling and guidance and retention of children in schools.

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

1. Failure by parents to provide midday meals to pupils

Failure by the parents to provide midday meals to pupils affects the concentration of pupils in class especially the afternoon lessons. Pupils miss lessons by escaping from school to look for food, others get asleep when attending lessons.

2. Late arrival of teachers and early departure

Generally, the attendance of teachers to pupils in some schools is indeed very poor. Teachers arrive late after attending to other domestic responsibilities and leave early for unknown reasons especially when head teachers are not in school.

3. Resistance to early grade reading by parents and teachers

Parents and teachers especially from private schools do not appreciate the concept of teaching children in the mother tongue as medium of instruction. They imagine that teaching pupils in the local language retards academic progress.

Workplan 7a: Roads and Engineering

(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>	608,337	272,680	591,297
District Unconditional Grant (Non-Wage)	5,000	0	2,940
District Unconditional Grant (Wage)	34,709	0	41,632
Locally Raised Revenues	1,500	406	1,500
Other Transfers from Central Government	567,128	272,274	
Sector Conditional Grant (Non-Wage)		0	545,225
<i>Development Revenues</i>	124,681	115,681	
Development Grant	115,681	115,681	
District Discretionary Development Equalization Gran	9,000	0	

Vote: 571 Budaka District

Workplan 7a: Roads and Engineering

Total Revenues	733,018	388,360	591,297
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	724,018	237,585	591,297
Wage	34,708	17,354	41,632
Non Wage	689,310	220,231	549,665
<i>Development Expenditure</i>	9,000	0	0
Domestic Development	9,000	0	0
Donor Development	0	0	0
Total Expenditure	733,018	237,585	591,297

2015/16 Revenue and Expenditure Performance up to March

in the third quarter, the District received UGX 132,562,000 in total. Ugx 69,790,000 from URF (49% of the URF Q3 budget), Ugx 62,772,000 as PRDP/road rehabilitation grant. The cumulative total revenue from government transfers is 441,269,000 which only 60% of the Annual budget. The quarterly expenditure was Ugx 51,021,000 in total which is 28% of the quarterly budget. The cumulative expenditure was 237,585,000 which is 32% of the annual budget but 53% of the cumulative received funds.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016-17, THE District roads maintenance budget under URF is Ush 545,291,000. Of this budget Ush 387,784,000 if for the District roads maintenance including mechanical imprest of Ush 87,461,000. Ush 38,595,000 is for sub county community Access roads maintenance. Ush 118,912,000 is for urban road maintenance

(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	127	127	
Length in Km of urban roads resealed	1	1	
Length in Km. of urban roads upgraded to bitumen standard	1	0	0.23
Length in Km of Urban paved roads routinely maintained	76	76	
Length in Km of Urban unpaved roads routinely maintained	74	74	74
Length in Km of Urban unpaved roads periodically maintained	1	1	
No. of bottlenecks cleared on community Access Roads	1	0	127
Length in Km of District roads routinely maintained	299	250	275.8
Length in Km of District roads periodically maintained	7	2	11.5
No. of bridges maintained	12	4	4
No. of Bridges Repaired	4	3	
Function Cost (US\$ '000)	733,018	237,585	591,297
Cost of Workplan (US\$ '000):	733,018	237,585	591,297

2015/16 Physical Performance up to March

The following outputs were achieved in the third quarter: 127 number of bottle necks removed from CARs, 74 Km of urban unpaved roads routinely maintained, 250 Km of District roads routinely maintained, 2Km pf district road periodically maintained, 4 bridges/ swamp bottlenecks worked on under PRDP, 3 bridges maintained under URF.

Planned Outputs for 2016/17

The following are the outputs: 0.23 Km of Urban roads upgraded to bitument surface, 65 Km of routine manual maintenance of urban unpaved roads, 2.5 Km of routine mechanised urban road maintenance, 127 Km CARs maintenance, 250 Km of routine manual district roads maintenance, 11.5 Km of periodic maintenance of district road, 4 lines of culverts installation.

Vote: 571 Budaka District

Workplan 7a: Roads and Engineering

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

The Road Sector has no donor funding to cater for off- Budget activities.

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

1. Unpredictable Weather pattern and Inadequate Funding

Spontaneous rains interrupt grader work and sometimes spoil already finished work leading to community dissatisfaction and hence to repeat the same road works. The funds from URF are inadequate in relation to huge maintenance needs.

2. Grader Breakdown

Mechanical breakdown of the Grader is very frequent and costly to fix. This leads to loss of timeline to execute the road works.

3. Road bottlenecks

The District has numerous swampy crossings on the road network. The budgetary allocation is inadequate to construct swamp raisings and big bridges whose storm water frequently sweep away the bridges.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	35,510
District Unconditional Grant (Non-Wage)		0	1,000
Sector Conditional Grant (Non-Wage)	0	0	34,510
<i>Development Revenues</i>	691,987	686,487	319,056
Development Grant	669,987	669,987	261,056
District Discretionary Development Equalization Grant		0	36,000
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	691,987	686,487	354,567
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	22,000	16,273	35,510
Wage		0	0
Non Wage	22,000	16,273	35,510
<i>Development Expenditure</i>	669,987	548,207	319,056
Domestic Development	669,987	548,207	319,056
Donor Development	0	0	0
Total Expenditure	691,987	564,480	354,567

2015/16 Revenue and Expenditure Performance up to March

In the third quarter, the District received UGX 363,556,000 for water conditional grant (217% of the quarter 3 water grant budget), This high percentage quarterly outturn is due to the fact that the funds for quarter four were also released together with quarter three. UGX 5,500,000 for sanitation grant (100% sanitation grant quarter 3 budget). The cumulative water grant release for Q1 Q2, Q3 is 686,487,000 (99 % of the annual budget). The expenditure on the water grant in Q3 was UGX 241,780,000 and the cumulative expenditure was UGX 548,207,000 (82% of the annual budget and 82% of the cumulative release). The expenditure on the sanitation grant was UGX 6392,000 (116% of the sanitation funds received in Qtr. 3). The high percentage of 116 is due to some funds and activities that had been carried forward from Q2.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 571 Budaka District

Workplan 7b: Water

In the FY 2016-17, the Water sector, is to receive three types of funds: DWSCG amounting to Ush, DDEG amounting to Ush 36,000,000, District water and sanitation grant Non wage amounting to Ush 34,000,000 District Sanitation and hygiene grant amounting to Ush 22,000,000

(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: 0981			
No. of supervision visits during and after construction	92	69	75
No. of water points tested for quality	100	75	100
No. of District Water Supply and Sanitation Coordination Meetings	16	12	8
No. of sources tested for water quality	100	75	
No. of deep boreholes rehabilitated	16	16	6
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	
No. of water and Sanitation promotional events undertaken	94	94	36
No. of water user committees formed.	30	30	10
No. of Water User Committee members trained	150	150	60
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	18	18	26
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	17	14	13
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	4	4	6
No. of deep boreholes drilled (hand pump, motorised)	22	21	10
Function Cost (US\$ '000)	691,987	564,480	354,567
Cost of Workplan (US\$ '000):	691,987	564,480	354,567

2015/16 Physical Performance up to March

In the first, second and third Qtr. The following outputs have been achieved: 69 supervision visits during and after construction, 75 water sources tested for quality, 12 District water sanitation coordination meetings, 94 water and sanitation promotional events, 30 formation and training of water user committees, 150 WUC members trained, 18 water source caretakers trained, 14 subcounty advocacy meetings held, 1 communal latrine constructed, 4 springs constructed, 21 deep boreholes drilled, 16 boreholes rehabilitated, 4 deep boreholes drilled under PRDP.

Planned Outputs for 2016/17

100 water sources tested for quality, 10 deep boreholes constructed, 6 boreholes rehabilitated, 6 spring wells protected/re-protected, 1 public latrine constructed, 26 caretakers trained, 10 water user committees established and trained, 10 communities sensitised for critical requirements.

(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. Inadequate Funding

The water budget for FY 16-17 according to the IPF given has been cut by over 60%. This will lead to drastic drop in the safe water access.

Vote: 571 Budaka District

Workplan 7b: Water

2. Lack of Transport. Water sector vehicle

The water sector in Budaka district lacks a supervision vehicle. This has rendered supervision, monitoring and coordination of water activities and field work very difficult to the water staff.

3.

Workplan 8: Natural Resources

(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>	71,512	69,242	68,269
District Unconditional Grant (Non-Wage)	4,000	406	2,126
District Unconditional Grant (Wage)	35,045	44,486	59,557
Locally Raised Revenues		0	1,500
Sector Conditional Grant (Non-Wage)	32,467	24,351	5,087
<i>Development Revenues</i>	3,000	0	65,000
District Discretionary Development Equalization Grant	3,000	0	65,000
Total Revenues	74,512	69,242	133,269
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	71,512	69,242	68,269
Wage	35,045	44,486	59,557
Non Wage	36,467	24,756	8,712
<i>Development Expenditure</i>	3,000	0	65,000
Domestic Development	3,000	0	65,000
Donor Development	0	0	0
Total Expenditure	74,512	69,242	133,269

2015/16 Revenue and Expenditure Performance up to March

The department expected to receive 18,628,000= but received 22,945,405= that is 123% of Q1 budget. This was due under budgeted salaries. Nonetheless the department did not receive unconditional grant non-wage and LGMSD for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has planned to receive funding under Unconditional Grant, Sector Conditional Grant (Non-Wage), and District Discretionary Development Equalization Grant (DDEG) to be spent on Administration, Forestry, Wetland, Environment and Land management activities. The increment has been as a result of shs.30,000,000 which was allocated for procurement of Surveying of institutional land such as schools and Iki-Iki DATIC land in 2016/17. The expenditure allocation to section has not changed significantly.

(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			
No. of Water Shed Management Committees formulated	52	13	0
<i>Function Cost (UShs '000)</i>	<i>74,512</i>	<i>69,242</i>	<i>133,269</i>
Cost of Workplan (UShs '000):	74,512	69,242	133,269

Vote: 571 Budaka District

Workplan 8: Natural Resources

2015/16 Physical Performance up to March

1) Salaries for January to March 2016 were paid and performance reports Q2 2015/16. were prepared and integrated into district reports and wetland report for Q2 2015/16 was submitted to MWE. 2) Monitored the status of wetlands in Kameruka sub county. 3) Agro forestry demo was spot hoed. 4) Visions, objectives and strategies for the 13 sub county Environment Action Plans (SEAPs) set. 5) Iki-Iki, Katira and Kaderuna sub counties were monitored for environmental activities implementation. 6) Physical Planning meeting was held at the district Hqs.. 7) Paid for tree seed acquired in Q2 and repair of the borehole to the tree nursery. 8) Paid Bank charges and other related costs.

Planned Outputs for 2016/17

Plant 50 hactres of forest .To increase compliance, 8 monitoring and inspections will be undertaken. 4 wetland action plans and regulations will be developed. 30 Area (Ha) of wetland demarcated and restored, 9 Monitoring and compliance surveys undertaken, 20 new land disputes are to be settled in the FY. 50 new delopment will be approved, 3 townboards planned, 3 new market plans drawn.

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

The acivities to be implemented are not yet given by development partners.

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

1. Inadequate resources

The department receives limited funding so that activities are implemented in bits making it hard to ensure consolidated impact as each year activities seem to be started over when people have forgotten about evrerything of the past.

2. Inadequate office space

The department never got a designated office space and has many a time suffered consequences of moving from one place another leading to misplacement and loss of documents and information besides breakage of office equipment.

3. Limited number of staff and logistics

At district level the department has only 5 staff out of 18 and yet there is no substantive staff at Lower Local Government levels. The department has three old motorcycles with meagre funds to do meaningful maintenance effecttively cover the entire district

Workplan 9: Community Based Services

(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>	104,842	116,733	162,340
District Unconditional Grant (Non-Wage)	4,000	406	4,251
District Unconditional Grant (Wage)	44,019	80,134	103,394
Locally Raised Revenues	8,000	2,198	6,000
Other Transfers from Central Government	3,497	0	3,497
Sector Conditional Grant (Non-Wage)	45,326	33,995	45,197
<i>Development Revenues</i>	334,283	51,761	302,680
District Discretionary Development Equalization Gran	52,362	44,650	15,000
Donor Funding	44,592	0	3
Other Transfers from Central Government	237,329	7,111	283,329
Transitional Development Grant		0	4,348

Vote: 571 Budaka District

Workplan 9: Community Based Services

Total Revenues	439,125	168,494	465,019
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>104,842</i>	<i>113,583</i>	<i>162,340</i>
Wage	44,019	80,134	103,394
Non Wage	60,823	33,449	58,945
<i>Development Expenditure</i>	<i>334,283</i>	<i>19,411</i>	<i>302,680</i>
Domestic Development	289,691	19,411	302,677
Donor Development	44,592	0	3
Total Expenditure	439,125	132,994	465,019

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the community department for the FY 2015-16 was Ugx 439,125,000/= of which 168,494,000/= was realized representing (38%) of the budget. District unconditional grant non-wage performed at (0%) on account of non-allocation of funds by the budget desk.

The underperformance was registered also on account of other transfers from central Government which performed at (0%) due to non-allocation to women council from the center. However, the wage component performed at (243%), on account of newly recruited staff in the department.

Cumulatively, expenditure performed at 132,944,000 (30%) and the quarterly expenditure performance was at 40,753,000 (37%) which was attributed to non-expenditure of the development revenues

Department Revenue and Expenditure Allocations Plans for 2016/17

The planned budget for Community Based Services is UGX 465,019,000 which is more than FY 2015/2016 Budget. The recurrent budget is 36%, the Development Budget is 64%. The development expenditure (95%) is to cater for youth livelihood projects under YLP activities to be implemented 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: 1081 Community Mobilisation and Empowerment			
No. of Active Community Development Workers	12	16	16
No. FAL Learners Trained	1445	1440	1445
No. of children cases (Juveniles) handled and settled	40	32	20
No. of Youth councils supported	13	13	18
No. of assisted aids supplied to disabled and elderly community	14	18	10
No. of women councils supported	14	14	18
No. of children settled	4000	3121	4000
Function Cost (UShs '000)	439,125	132,994	465,019
Cost of Workplan (UShs '000):	439,125	132,994	465,019

2015/16 Physical Performance up to March

1440 Adult learners trained, 3121 children were settled, 32 juvenile cases handled and settled, 14 youth councils and women councils were supported in the quarter and 18 assistive aid devices supplied, 16 active community Development workers maintained in the quarter.

Planned Outputs for 2016/17

The key planned outputs for the financial year 2016/17 include support to organised groups with CDD funds, support PWD groups with funds for income generation, mark and hold women's day and labour day celebrations, support to women, Youth and Disability councils, conduct in-service training for teachers, police, CBOs in child protection, conduct coordination meetings, train staff and stake holders in gender based planning, support women groups with IGA funds, travel and operational expenses, conduct training in functional adult literacy, procure assistive devices to PWDs

Vote: 571 Budaka District

Workplan 9: Community Based Services

and support youth groups with IGA funds.

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

The Salvation Army SCORE OVC Project cover the following objectives: Social Economic strengthening, improving food security and nutrition status of OVCs, Child protection and legal services and family strengthening. The backyard gardens on household incomes and improved nutrition. Equally, build the capacity of caregivers on the importance of saving for the family during bereavement time.

The Salvation Army SCORE OVC Project cover the following objectives: Social Economic strengthening, improving food security and nutrition status of OVCs, Child protection and legal services and family strengthening. The backyard gardens on household incomes and improved nutrition. Equally, build the capacity of caregivers on the importance of saving for the family during bereavement time. SCORE-OVC project operates in the sub-counties of Kakule, Kachomo, Kameruka and Katira.

KADAMA WIDOWS ASSOCIATION supports the communities in Budaka for improved household incomes and support to OVCs with social economic facilities. The major strategic intervention is VSLA Enterprise development and Agri-business training.

ACTION AID UGANDA with funding from UKAID operates in Naboa and Kakule sub-counties. The main focus is to address the gender based violence at household and community level, support retention of children especially OVC in primary school, support youth groups in incoming generating activities. They also build capacity of communities to demand for accountabilities by political leaders including fighting corruption in Government institutions among others.

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

1. Gender Mainstreaming initiative inadequately addressed

Gender Mainstreaming initiative is inadequately addressed in departmental workplans, No budget allocation and execution is actually effected to handle issues related to gender Inequality as an MDG in sector plans and budgets

2. Inadequate staffing at the District and LLGs

The limited number of staff in the department and in LLGs is undermining the effort for mobilizing the population to participate in development process. The CBS would need the following posts filled: 1 DCDO, 1SCDO, 1SLO, 1 SPWO and 12 CDOs.

3. Limited number of NGOs in the District

The District has limited number of NGOs with sound financial capacity except for International NGOs, most CSOs run to the District for financial support for development initiatives.

Workplan 10: Planning

(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>	75,564	66,072	69,927
District Unconditional Grant (Non-Wage)	14,255	3,500	21,203
District Unconditional Grant (Wage)	14,562	29,643	39,523
Locally Raised Revenues	9,201	2,367	9,201
Support Services Conditional Grant (Non-Wage)	37,546	30,563	
<i>Development Revenues</i>	162,206	126,244	20,000
District Discretionary Development Equalization Gran	162,206	126,244	20,000

Vote: 571 Budaka District

Workplan 10: Planning

Total Revenues	237,770	192,316	89,927
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	75,564	66,072	69,927
Wage	14,562	29,643	0
Non Wage	61,002	36,430	69,927
<i>Development Expenditure</i>	162,206	126,244	20,000
Domestic Development	162,206	126,244	20,000
Donor Development	0	0	0
Total Expenditure	237,770	192,316	89,927

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the Department of planning was 237,770,000/=, Ugx 77,861,000 (131%) was realized in the quarter out of Ugx 59,442,000 planned on account of increased allocation on LGMSD funds for the completion of projects planned in the Department ie completion of Mugiti Sub county Administration Block (finished 100% and its under use), and the wage component up from Ugx 3,641,000 to Ugx 9,881,000 meant for new staff recruited in the Department not previously planned. The Department cumulatively received Ugx 192,316,000(81%) out of the planned budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The District Planning Unit (DPU) Budget is UGX 99,927,000 which is less than FY 2015/2016 Budget of UGX 237,770,000. The reduction of 33% attributed to merging of grants i.e. DDEG, Support services conditional grant and Development Grants now to be transferred to the LLGs from the Department of administration. Only 20,000,000/= (DDEG) was planned to cater for development expenditure 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: I383			
No of qualified staff in the Unit	2	3	03
No of Minutes of TPC meetings	12	8	12
Function Cost (UShs '000)	237,770	192,316	89,927
Cost of Workplan (UShs '000):	237,770	192,316	89,927

2015/16 Physical Performance up to March

2 DTPC meetings were held in the quarter where a number of issues were discussed such as Laying and approving the District Budget on time.

Preparation of BOQs, carrying out EIA and marking of projects under LGMSD funding coordinated.

Coordinating the preparation and the production of the second District Profile.

Updating and producing the district statistical abstract conducted.

Departmental databases updated

Situation analysis carried out for all departments.

Projects for implementation identified and project profiles prepared and distributed.

Quarterly monitoring of projects by technical and political leaders conducted.

Preparation and production of quarter two report produced and submitted (OBT).

Preparation of BFPs and Performance contract carried out including the District budget

Four (04) laptops were procured for The District Planner, Population Officer, The District Internal Auditor and Assistant Statistical Officer, delivered and distributed to the beneficiaries.

Mugiti S/C Administration block constructed and completed, operational and in use 100%.

Renovation of staff house at Kameruka HC111 completed and in use.

Planned Outputs for 2016/17

Vote: 571 Budaka District

Workplan 10: Planning

Functional district planning office, coordinated and supported integrated planning amongst departments at the district, collected useful data for planning and decision making, formulation of viable projects for implementation, conducted quarterly M&E periodically and procured IT equipment, conduct M & E and reports production, review data collection methodology, consultative planning meetings with all stakeholders conducted.

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

The District Planning Unit is not supported by NGOs, and Donors

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

1. Low capacity of some Technical Staff in OBT Framework

The capacity of some technical staff at the District and LLGs is still low in internalizing the planning and budgeting tools especially the Output Budget Tool (OBT) framework

2. LLGs delay Submission of Reports

Lower Local Governments always submit quarterly reports for integration in the District quarterly report late. This delays the whole process of timely submission of reports.

3. NGOs do not Declare Plans and Budgets

None Government Organisation and Civil Society Organisation do not submit their plans and budgets to be integrated into the District planning process. This leads to duplication of resources and effort.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	60,615	47,487	79,905
District Unconditional Grant (Non-Wage)	12,000	7,313	15,628
District Unconditional Grant (Wage)	41,778	38,480	58,277
Locally Raised Revenues	6,837	1,695	6,000
<i>Development Revenues</i>	2,000	0	20,000
District Discretionary Development Equalization Grant		0	20,000
Locally Raised Revenues	2,000	0	
Total Revenues	62,615	47,487	99,905
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	60,615	47,487	79,905
Wage	41,778	38,480	58,277
Non Wage	18,837	9,008	21,628
<i>Development Expenditure</i>	2,000	0	20,000
Domestic Development	2,000	0	20,000
Donor Development	0	0	0
Total Expenditure	62,615	47,487	99,905

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the audit department was 62,615,000/= including town council budget for wage in audit. The department realized Ugx 14,327,000 (92%) of the budget. This performance was on account of funds for wage component of Ugx 12,827,000 for the staff in the department Including Town council. Ugx 1,500,000 from Unconditional Grant Non-wage was realized to cater for audit activities in the District Departments in the Quarter. The wage received was all spent to pay the staff in the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 571 Budaka District

Workplan 11: Internal Audit

The District Internal Audit Recurrent Budget is UGX 99,905,000 which is more than last FY 2016/2017 of Ugx 62,615,000 attribute allocation of DDEG,a Development grant to the Department. Majority of the revenues are recurrent in nature of representing 97%. The revenue sources especially locally raised revenue is unpredictable in nature.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	125	123	40
Date of submitting Quaterly Internal Audit Reports		20/04/2016	20/10/2016
<i>Function Cost (UShs '000)</i>	<i>62,615</i>	<i>47,487</i>	<i>99,905</i>
Cost of Workplan (UShs '000):	62,615	47,487	99,905

2015/16 Physical Performance up to March

Based on funds released to the Department activities were carried out to review District Departmental activities and one audit report issued to CAO and Council, District Audit Function Managed and coordinated where in puts from Operation wealth creation were verified, medical equipment and Drugs to stores were verified, Building material for road works verified, among others.

Planned Outputs for 2016/17

Auditing of 59 Government aided primary schools conducted on a quarterly basis. Auditing of 7 Government aided secondary schools conducted on a quarterly basis namely: Bugwere SS, Iki-Iki SS, Kaderuna SS, Kameruka Seed, Kamonkoli College, Lyama seed Naboa SS
Auditing of 13 Government aided and 3 NGO Health facilities conducted on quarterly basis namely: Budaka HCIV, Iki-Iki HCIII, Kaderuna HCIII, Kameruka HCIII, Kamonkoli HCIII, Lyama HCIII, Naboa HCIII, Sapiri HCIII, Katira HCIII,, Kerekerene HCIII, Kebula HCII, Namusita HCII, Butove HCII and Namengo Dispensary in Budaka Tc, Marah Clinic and Siita Save Life Clinic in Kamonkoli sub-county as NGO Health facilities
Verification of expenditures of all votes and accounts, compilation of reports, and submission of reports to the District council carried out on a quarterly basis. Auditing and Inspection on quarterly basis of 12 LLGs conducted namely: Budaka Sc, Iki-iki, Kachomo, Kaderuna, Kakule, Kameruka, Kamonkoli, Katira, Lyama, Naboa and Nansanga
Value for money audits carried out for all Government and donor funded interventions in sector work plans and budgets

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

The Department does not benefit from any off-budget activities in the District.

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

1. Audit function is financially dependent on auditees

Audit function is financially dependent on auditees to the extent that inadequate financial allocations are made and this constrains the audit function in the District departments and LLGs.

2. The auditees do not appreciate the function of audit

The auditees do not appreciate the function of audit as a complimentary role to service delivery and good governance; they do not always appreciate management letters.

3. Inadequate capacity of Financial Managers

The capacity of financial managers for Government aided institutions is inadequate especially with advent of sophisticated computerized financial management systems, this complicates bookkeeping.