

Vote: 557 Butaleja 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

Butaleja 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	399,953	101,880	339,112
2a. Discretionary Government Transfers	2,511,102	1,439,984	3,864,048
2b. Conditional Government Transfers	15,394,936	11,546,701	17,410,585
2c. Other Government Transfers	2,087,736	344,675	763,620
3. Local Development Grant		574,795	0
4. Donor Funding	471,477	493,388	1,275,990
Total Revenues	20,865,203	14,501,423	23,653,355

Planned Revenues for 2016/17

The District expects to receive a total of shs. 21,895,122,000 in financial year 2016/17 which reflects an increase of shs.343,878,000 as compared to what was budgeted in fy 2015/16 which is due to the general increase in the salary allocation among others. Locally raised revenue will contribute shs.234,525,000 which represents 1% of the total revenue. There is a significant decrease in the funds expected from locally raised revenue as compared to fy 2015/16 because other sources were not gene

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,140,007	916,568	3,319,223
2 Finance	286,983	197,413	360,932
3 Statutory Bodies	1,214,339	660,386	299,543
4 Production and Marketing	355,526	229,752	579,388
5 Health	3,059,928	2,295,459	4,647,767
6 Education	11,221,439	8,189,115	11,878,495
7a Roads and Engineering	1,494,406	536,146	1,360,214
7b Water	483,833	241,414	555,261
8 Natural Resources	98,215	59,882	238,660
9 Community Based Services	360,365	149,447	259,736
10 Planning	65,847	42,551	70,202
11 Internal Audit	84,314	64,261	83,932
Grand Total	20,865,203	13,582,394	23,653,355
	<i>Wage Rec't:</i>	11,884,958	8,673,748
	<i>Non Wage Rec't:</i>	3,730,733	2,334,307
	<i>Domestic Dev't</i>	4,778,034	2,082,613
	<i>Donor Dev't</i>	471,477	491,726
			13,885,559
			5,362,773
			3,129,034
			1,275,990

Planned Expenditures for 2016/17

As compared to fy 2015/16, an increase of shs.1,732,436,000 in the general salaries for the staff in fy 2016/17 was registered, while shs.7,569,723,000 will be used on recurrent and development activities which reflects an increase of shs.5,661,000 as compared to what was budgeted in fy 2015/16 which is due to shs.98,000,000 for FIEFOC project under the Natural Resources department among others, The development funds in the education sector will facilitate

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Executive Summary

construction of 6 classrooms, 24 pit

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	399,953	101,880	339,112
Local Service Tax	34,263	9,024	34,263
Royalties	5,500	0	
Rent & Rates from other Gov't Units	11,600	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	8,000
Park Fees	47,309	3,100	47,309
Other Fees and Charges	83,758	17,780	104,587
Other Court Fees		0	42,000
Sale of non-produced government Properties/assets	12,000	0	
Market/Gate Charges	33,000	2,600	20,000
Land Fees	25,450	460	10,000
Group registration	8,000	920	6,000
Educational/Instruction related levies	3,000	0	
Cess on produce	8,000	73	4,000
Business licences	38,120	665	18,000
Application Fees	35,000	19,737	35,000
Animal & Crop Husbandry related levies	2,000	3,319	
Agency Fees	3,000	2,500	
Miscellaneous	40,000	39,961	
Fees from Hospital Private Wings	9,953	1,740	9,953
2a. Discretionary Government Transfers	2,511,102	2,014,780	3,864,048
District Discretionary Development Equalization Grant	574,796	574,795	1,497,401
Urban Unconditional Grant (Non-Wage)	145,577	105,220	177,829
Urban Discretionary Development Equalization Grant	0	0	89,592
District Unconditional Grant (Wage)	1,342,878	1,007,158	1,387,585
District Unconditional Grant (Non-Wage)	396,058	288,761	650,987
Urban Unconditional Grant (Wage)	51,794	38,845	60,654
2b. Conditional Government Transfers	15,394,936	11,426,238	17,410,585
Transitional Development Grant	180,108	0	7,641
Support Services Conditional Grant (Non-Wage)	910,181	296,790	
Sector Conditional Grant (Wage)	9,731,353	7,298,515	12,437,319
Sector Conditional Grant (Non-Wage)	2,317,947	1,584,249	2,988,694
Pension for Local Governments		0	392,687
Gratuity for Local Governments		0	518,505
General Public Service Pension Arrears (Budgeting)		0	294,959
Development Grant	2,255,346	2,246,685	770,780
2c. Other Government Transfers	2,087,736	344,675	763,620
NUSAF2 SUBPROJECTS	964,989	0	
FIEFOC		0	98,000
NUSAF2 Operations	48,249	0	
Youth livelihood		7,406	
CAIIP	29,771	0	
Uganda road fund Urban Busolwe TC	110,107	49,807	

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A. Revenue Performance and Plans

PLE MONITORING	7,587	11,928	
Uganda road fund Community roads	47,493	47,493	
CIIAP		0	29,771
Uganda road fund Mech imprest	91,970	27,117	
Other central grants		14,139	
Uganda road fund Urban Butaleja TC	95,465	43,655	
NUSAF3 sub projects		0	617,600
Uganda road fund Urban Butaleja TC Tarmacking	400,000	0	
NUSAF3 operations		0	18,249
Uganda road fund District	292,105	143,131	
4. Donor Funding	471,477	493,388	1,275,990
WHO/ MOH	19,225	279,274	
Global fund Malaria/ TB/ HIV		0	48,000
AHIP	12,000	0	
GAVI		0	60,000
Global fund	140,000	75,740	
Global Sanitation fund		0	200,000
Lord POPAT Foundation		0	340,000
Mass Immunisation		0	200,000
Maternal and Child Health		0	45,000
National Women Council	3,500	0	
NTD	22,824	51,449	
NTD/ Envision Uganda		0	100,000
PACE	25,000	930	
SDS	162,990	71,217	162,990
UAC	6,478	0	15,000
UNEPI	75,000	0	
WHO		0	35,000
UNICEF	4,461	14,778	70,000
Total Revenues	20,865,203	14,380,960	23,653,355

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expects to receive shs.339,1125,000 (1%) from locally raised sources. There is a significant decrease in the funds expected from locally raised revenue as compared to fy 2015/16 because no new sources were identified other than; Application fees, park fees, business licenses and other charges are expected to make significant contribution to the overall locally raised revenue, while the least contribution is expected from Animal & Crop Husbandry related levies and land fees

(ii) Central Government Transfers

The District expects to realize shs.21,209,081,000 which represents 96% of the total budget is expected from central government transfers which reflects a an increase of shs.2,003,226,000 as compared to what was budgeted in fy 2015/16. As compared to fy 2015/16, shs.13,885,559,000 (61.5%) of the total budget in fy 2016/17 will cater for salaries, wages, pension and gratuity for the local government which reflects an increase of shs.2,005,402,000 in the general salaries for the staff in fy 201

(iii) Donor Funding

Donor funding of shs.1,275,990,000 which reflects 2.5% of the total estimated revenue increased by shs.850,000,000 from the previous financial year. However, other donors will provide off budgets in addition to the budget towards the donor funding as expected from all the implementing partners of the USAID funds in the district like SDS which will contribute shs.162,054,000, Global fund (shs.100,000,000), WHO (shs.35,000,800), Global Sanitation fund 200,000,000, Lord POPAT Foundation 340,00,00

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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>	864,239	672,745	2,466,089
District Unconditional Grant (Non-Wage)	133,614	96,093	105,197
District Unconditional Grant (Wage)	528,195	396,146	824,342
General Public Service Pension Arrears (Budgeting)		0	294,959
Gratuity for Local Governments		0	518,505
Locally Raised Revenues	14,428	49,914	41,862
Multi-Sectoral Transfers to LLGs	155,677	106,348	288,537
Pension for Local Governments		0	392,687
Support Services Conditional Grant (Non-Wage)	32,325	24,244	
<i>Development Revenues</i>	1,275,768	375,913	853,134
District Discretionary Development Equalization Grant	254,440	369,612	143,715
Multi-Sectoral Transfers to LLGs	10,832	6,301	73,570
Other Transfers from Central Government	1,010,496	0	635,849
Total Revenues	2,140,007	1,048,658	3,319,223
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	864,239	672,745	2,466,089
Wage	528,195	414,270	884,996
Non Wage	336,044	258,475	1,581,093
<i>Development Expenditure</i>	1,275,768	243,823	853,134
Domestic Development	1,275,768	243,823	853,134
Donor Development	0	0	0
Total Expenditure	2,140,007	916,568	3,319,223

2015/16 Revenue and Expenditure Performance up to March

The budgeted revenue for Administration Department for Financial Year 2015/2016 was shs.2,140,007,000. By the end of third quarter, only Shs.1,048,658,000 which represents 49% of the budgeted revenue had been released to the Department. This performance is below the budgeted funds due to the non realisation of Other Transfers from Central Government which was expected in the quarter. However, the department received more funds under local revenue and unconditional grant due to the bank overdraft (shs.34,000,000) applied by the district to pay for the vehicle repaired and reallocation from works department.. Shs.916,568,000 representing 43% was spent in the quarter leaving shs.132,090,000 as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a proposed budget of shs.3,319,223,487 which reflects an increase of shs.674,757,000 from fy. 2015/16 and this difference is mainly due to the increase in the allocation of shs.456,310,000 in fy 2016/17 as compared to shs.155,677,000 in fy 2015/16 under Multi-Sectoral Transfer to LLGs, shs.41,862,440 is the proposed budget under locally raised revenues as compared to shs.14,428,000 as planned in fy2015/16. The department expects to spend shs.2,814,764,000 on recurrent expenditure and this will be used for increased monitoring, supervision and reporting at all administrative units and payment of salaries. Shs.176,116,000 on development expenditure in fy 2016/17 which is less by shs.1,045,526,000 than that of fy 2015/16 because of the proposed direct budget towards the lower local governments especially the DDDEG

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 1a: Administration

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			57
No. (and type) of capacity building sessions undertaken	98	62	11
Availability and implementation of LG capacity building policy and plan	yes	YES	YES
No. of computers, printers and sets of office furniture purchased		1	
	Function Cost (UShs '000)	2,140,007	916,568
	Cost of Workplan (UShs '000):	2,140,007	916,568
			3,319,223
			3,319,223

2015/16 Physical Performance up to March

The department cummulatively managed to implement a number of outputs under its main function to provide district administration .

The department held 62 capacity building sessions and has continued to offer support to staff who are undergoing training in different institutions in the country. This is as per the capacity building plan which is available and being implemented. The percentage number of filled posts in the district is now at 67%. 2 monitoring visits had been so far conducted

Planned Outputs for 2016/17

The department will implement a number of outputs under its main function to provide district Administration. The department will hold five capacity building sessions and will continue to offer support to staff who are undergoing training in different institutions in the country as per the capacity building plan developed. The department also expects to recruit staff up to 67%, Salary to Traditional staff paid, Exgratia paid, Gratuity to Political Leaders paid, Goods and services procured, Vehicle and other equipment repaired and maintained. Public functions held (End of year party, NRM day, Independence day), Recruitment carried out, Confirmation done, Appointments of staff done, Payroll updated, Records managed, Submission done, Planning done, Monitoring, supervision and mentoring of staff done, Meetings held, Leave roster made and general office operation

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

Interventions in the disaster related challenges by the Red Cross, construction of classrooms, staff houses, support of the disadvantaged children with schollastic materials and construction of pit latrines by world vision

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

1. Inadequate staffing

The district has a staffing level of less than 60% with most departments lacking heads of department and sections which affects timely production and further submission or reports.

2. limited local revenue base

the department does not achieve what is budgeted especially from local revenue sources due to defaulting practices by some utility operators and hence other activities are not implemented. The other is the lack of new sorces to be established.

3.

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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>	281,238	196,663	275,796
District Unconditional Grant (Non-Wage)	23,180	35,140	49,076
District Unconditional Grant (Wage)	145,109	108,832	145,109
Locally Raised Revenues	14,865	11,149	19,934
Multi-Sectoral Transfers to LLGs	93,160	37,849	61,677
Support Services Conditional Grant (Non-Wage)	4,924	3,693	
<i>Development Revenues</i>	5,745	750	85,136
District Discretionary Development Equalization Gran		0	20,536
Multi-Sectoral Transfers to LLGs	5,745	750	64,600
Total Revenues	286,983	197,413	360,932
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	281,238	196,663	275,796
Wage	145,109	108,832	145,109
Non Wage	136,130	87,832	130,688
<i>Development Expenditure</i>	5,745	750	85,136
Domestic Development	5,745	750	85,136
Donor Development	0	0	0
Total Expenditure	286,983	197,413	360,932

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for Finance Department was Shs.286,983,000. By the end of the third quarter Shs.197,413,000 representing 69% had been released to the department. This situation was caused by the poor performance of revenue expected from tax parks, land fees and business licences were the utility operators defaulted. In third quarter, a total of Shs.67,953,000 which represents 95% of the quarterly budgeted revenue was released to Finance Department out of which shs.197,413,000 which represents 69% of the annual budget was spent leaving no balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's proposed budget for fy 2016/17 is shs.360,932,000 which reflects an increase of shs.89,547,000 due to the allocation under Multi-Sectoral Transfers to LLGs of shs.125,677,000 and shs.20,536,000 under DDEG . The department plans to spend shs.275,796,000 on recurrent expenditure for keeping and updating the books of accounts, reporting and ensuring timely accountabilities at all levels in the financial year 2016/17 and paying salaries for the staff.

(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	30-09-2015	28-9-2015	31-8-2016
Value of LG service tax collection	35627000	9024120	35627000
Value of Hotel Tax Collected	236000	0	236000
Value of Other Local Revenue Collections	35627000	43417166	35627000
Date of Approval of the Annual Workplan to the Council		28-5-2015	
Date for presenting draft Budget and Annual workplan to the Council		27-3-2015	
Date for submitting annual LG final accounts to Auditor General		28-9-2015	
	Function Cost (US\$ '000)	286,983	197,413
	Cost of Workplan (US\$ '000):	286,983	197,413
			360,932
			360,932

2015/16 Physical Performance up to March

Submission of Draft Final Accounts to Auditor General, Preparation of Annual work plan and budget, preparation of quarterly financial statement, Procurement of books of account, procurement of office stationery, Revenue mobilization

Planned Outputs for 2016/17

The department will implement a number of outputs under its main function to identify and collect enough local revenue for service delivery and to prepare reports necessary for decision making on proper service delivery. The Department will conduct four workshops on local revenue enhancement, facilitate staff to enforce payment of local taxes, carry out consultative visits with relevant Ministries and agencies, post and update books of accounts regularly and submitted relevant work plans and reports to Council, and relevant Ministries and Agencies.

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

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

1. Low revenue base

There is a low tax base which makes the local revenue realisation very low which cripples the implementation of most recurrent activities and therefore affecting service delivery.

2. Inadequate staffing

The department has no substantively appointed head of department

3. Poor facilitation

The department lacks means of transport and safes to mobilise revenue and keep cash and cash equivalents

Workplan 3: Statutory Bodies

(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	1,053,721	539,928	272,739
District Unconditional Grant (Non-Wage)	49,430	72,673	122,690

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Workplan 3: Statutory Bodies

District Unconditional Grant (Wage)	59,273	164,918	59,273
Locally Raised Revenues	32,027	21,717	39,869
Multi-Sectoral Transfers to LLGs	51,988	6,576	50,907
Other Transfers from Central Government		14,139	
Support Services Conditional Grant (Non-Wage)	861,003	259,906	
<i>Development Revenues</i>		0	26,804
Multi-Sectoral Transfers to LLGs		0	26,804
Total Revenues	1,053,721	539,928	299,543

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,214,339	660,386	272,739
Wage	1,013,780	508,754	59,273
Non Wage	200,559	151,632	213,466
<i>Development Expenditure</i>	0	0	26,804
Domestic Development	0	0	26,804
Donor Development	0	0	0
Total Expenditure	1,214,339	660,386	299,543

2015/16 Revenue and Expenditure Performance up to March

Statutory Bodies section budgeted to receive revenue amounting to Shs.1,214,339,000 in 2015/2016. By the end of quarter three, Shs.660,392,000 which represents 54% of the budgeted revenue, had been released to the Department. The district approved reallocations in the areas of local revenue and unconditional grant to enable two council meetings to be held and also pay for maintenance of chairperson's vehicle. In quarter three a total of Shs.241,681,000 representing 80% of the quarterly budget was released to Statutory bodies section, Shs.660,386,000 representing 54% of the annual budget was spent leaving almost no balance

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's proposed budget for fy 2016/17 is shs.299,543,000 which reflects an increase as compared to fy 2015/16 and this is due to shs.26,804,000 meant for development. The department plans to spend shs.190,244,000 on recurrent expenditure for council to play its oversight role, reporting and ensuring timely accountabilities at all levels and paying salaries for the staff.

(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			
No. of land applications (registration, renewal, lease extensions) cleared	160	95	4
No. of Land board meetings	4	3	110
No. of Auditor Generals queries reviewed per LG	40	17	20
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (UShs '000)	1,214,339	660,386	299,543
Cost of Workplan (UShs '000):	1,214,339	660,386	299,543

2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to implement a number of outputs under its planning, budgeting, Executive, Legislative, Accountability and Administrative functions. However, LG PAC had submitted 3 reports for discussion, 95 land applications for registration, renewal, lease

Vote: 557 Butaleja District

Workplan 3: Statutory Bodies

extensions had been filed. The Department has so far facilitated two Council session, 9 Executive Committee meetings, four standing committee meetings, three contracts committee meetings and three Evaluation committee meetings. The Department has also made consultative visits with relevant Ministries and Agencies.

Planned Outputs for 2016/17

The Department will implement a number of outputs under its planning, budgeting, Executive, Legislative, Accountability and Administrative functions. The Department will facilitate six Council sessions, twelve Executive Committee meetings, sixteen standing committee meetings, fifteen contracts committee meetings and eight Evaluation committee meetings. The Department will also make consultative visits with relevant Ministries and Agencies and submit relevant work plans and reports to relevant Ministries and Agencies, Saving for Chairman's vehicle, Subscription s to Associations done, survey control points transferred.

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

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

1. Inadequate office space

The district officers are scattered all over a wide space in small and poor state offices

2. Under staffing

The department has a lot of work and yet there is no officer fully in charge to handle all activities on a daily basis

3.

Workplan 4: Production and Marketing

(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>	283,097	203,313	433,146
District Unconditional Grant (Non-Wage)	6,988	0	24,538
District Unconditional Grant (Wage)	90,822	68,117	
Locally Raised Revenues	6,432	0	9,967
Multi-Sectoral Transfers to LLGs	24,796	200	38,787
Sector Conditional Grant (Non-Wage)	32,130	43,550	39,278
Sector Conditional Grant (Wage)	121,929	91,447	320,576
<i>Development Revenues</i>	72,430	33,658	146,242
Development Grant	39,270	30,608	34,092
District Discretionary Development Equalization Grant	10,000	2,500	36,000
Donor Funding	12,000	0	
Multi-Sectoral Transfers to LLGs	11,160	550	76,150

Vote: 557 Butaleja District

Workplan 4: Production and Marketing

Total Revenues	355,526	236,971	579,388
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	283,097	200,865	433,146
Wage	212,751	159,563	320,576
Non Wage	70,346	41,302	112,570
<i>Development Expenditure</i>	72,430	28,888	146,242
Domestic Development	60,430	28,888	146,242
Donor Development	12,000	0	0
Total Expenditure	355,526	229,752	579,388

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for the Department was Shs.355,526,000. By the end of third quarter Shs.236,971,000 representing 67% had been released to the Department. This situation was caused by the non realisation of local revenue, LGMSD and District Unconditional Grant - Non Wage among which were reallocated to administration and council departments. In third quarter, a total of Shs.73,538,000 which represents 83% of the quarterly budgeted revenue was released to the Department. Shs.229,752,000 was spent representing 65% of the annual budget leaving unspent balance of shs.7,219,000

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 579,388,832 which reflects an increase of shs.93,497,481 from fy 2015/16 which is due to the increase in the allocation of shs.320,576,000 under Sector Conditional Grant (Wage) . The department plans to spend shs.433,146,100 on recurrent activities while shs.146,242,000 on development expenditure.

(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 District Production Services			
No. of livestock vaccinated	200000	153800	200000
No of livestock by types using dips constructed		0	9000
No. of livestock by type undertaken in the slaughter slabs	14500	11700	14500
No. of fish ponds constructed and maintained	3	4	8
No. of fish ponds stocked	5	5	8
Quantity of fish harvested		0	1000
No. of tsetse traps deployed and maintained	100	0	65
Function Cost (UShs '000)	350,526	228,544	557,606
Function: 0183 District Commercial Services			

Vote: 557 Butaleja 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 awareness radio shows participated in	1	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	2	0	1
No of businesses inspected for compliance to the law	20	0	4
No of businesses issued with trade licenses	0	0	150
No of awareness radio shows participated in	1	0	1
No of businesses assisted in business registration process	5	0	8
No. of enterprises linked to UNBS for product quality and standards	1	0	1
No. of producers or producer groups linked to market internationally through UEPB	1	0	1
No. of market information reports disseminated	1	0	4
No of cooperative groups supervised	12	9	15
No. of cooperative groups mobilised for registration	4	2	8
No. of cooperatives assisted in registration	4	2	8
No. of tourism promotion activities mainstreamed in district development plans	1	0	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	60
No. and name of new tourism sites identified		0	1
No. of opportunities identified for industrial development	5	0	1
No. of producer groups identified for collective value addition support	4	0	2
No. of value addition facilities in the district	4	0	70
A report on the nature of value addition support existing and needed	NO	NO	yes
Function Cost (US\$ '000)	5,000	1,208	21,782
Cost of Workplan (US\$ '000):	355,526	229,752	579,388

2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to implement a number of outputs; livestock vaccinated was 153800, it managed to stock 5 fish ponds and maintained 4 fish ponds among other priorities, it registered 11700 livestock that were undertaken in the slaughter slabs, disseminated one report on market information, inspected 16 businesses for compliance to the law

Planned Outputs for 2016/17

The Department will implement a number of outputs; 8 fish ponds stocked with 13,000 cat fish and tilapia fish fingerlings, crop data collected and disseminated in the 4 LLGs, procurement of improved fruit tree seedlings (1,284) grafted mangoes and orange seedlings, procurement of improved MH-97/2961 & 4271 cassava stems (360) bags, rice management activities (105 farmers), 100 farmers trained on soil water conservation, motorised spray pumps (2), procured, 400 grams of Isometamidium chloride HCl procured, 3000 heads of cattle treated against Nagana in 4 LLGs, 400 Tubes of pour on procured, 1000 pets vaccinated against rabies, livestock data collected from all the 4 LLGs, Livestock disease surveillance conducted in 4 LLGs; 100 farmers trained in livestock husbandry; 50 cattle traders mobilized to acquire licenses, 8 fish ponds stocked and managed in the 3 lower local governments, Supervision of 12 cooperative societies in the district conducted, 4 value addition facilities in the district.

Vote: 557 Butaleja District

Workplan 4: Production and Marketing

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

world vision is estimated to contribute \$198,513,000 in Increasing food production Support households with seeds, ox ploughs, Promote tree seedlings, Support farmers with irrigation pumps, Livestock production, Heifers, Bio gassproduction, Fish farming, Water harvesting, Promote feeding practices in all schools, Strengthen SMCs, IGAs to parents. Rehabilitation of Doho rice scheme by the Government of Uganda. Send a Cow Uganda

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

1. Low productivity

there are low yields per unit area both for crops and livestock, poor soils coupled with poor crop varieties and livestock

2. High prevalence of pests and diseases

Increasing incidences of diseases and pests for both crops livestock

3. Poor farmers' attitude for change

Very low levels of technology adoption and re-investments in farm production

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,182,611	1,606,377	3,118,722
District Unconditional Grant (Non-Wage)	6,988	5,241	24,538
Locally Raised Revenues	18,672	0	11,961
Multi-Sectoral Transfers to LLGs	26,877	3,582	31,938
Sector Conditional Grant (Non-Wage)	329,603	247,202	357,104
Sector Conditional Grant (Wage)	1,799,575	1,349,681	2,693,181
Support Services Conditional Grant (Non-Wage)	895	672	
<i>Development Revenues</i>	877,318	766,280	1,529,045
Development Grant	258,162	258,162	0
District Discretionary Development Equalization Gran	15,051	12,763	123,214
Donor Funding	392,265	493,388	1,275,990
Locally Raised Revenues	2,072	0	
Multi-Sectoral Transfers to LLGs	29,660	1,968	126,548
Transitional Development Grant	180,108	0	3,293
Total Revenues	3,059,928	2,372,657	4,647,767
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,182,611	1,605,362	3,118,722
Wage	1,799,575	1,349,681	2,693,181
Non Wage	383,036	255,681	425,541
<i>Development Expenditure</i>	877,318	690,098	1,529,045
Domestic Development	485,053	198,372	253,055
Donor Development	392,265	491,726	1,275,990
Total Expenditure	3,059,928	2,295,459	4,647,767

Vote: 557 Butaleja District

Workplan 5: Health

2015/16 Revenue and Expenditure Performance up to March

The budgeted revenue for Health Department was Shs.3,059,928,000 in 2015/2016. By the end of third quarter, Shs.2,372,657,000 which represents 78% had been released to the Department. Funds released to the department were spent as follows: Shs.2,295,459,000 representing 75% of annual budgeted was spent. Shs.77,198,000 representing 3% of the funds realised was unspent

Department Revenue and Expenditure Allocations Plans for 2016/17

Health Directorate expects to receive a total of shs.4,647,767,000 which reflects an increase of shs.1,032,805,000 as compared to fy 2015/16 due to the increase in the Sector Conditional Grant (Wage) from shs.1,799,575,000 to shs.2,693,181,000 and Multi-Sectoral Transfers to LLGs from shs.29,660,000 to shs.443,354,000 The department will spend shs.3,118,722,000 on recurrent expenditure and shs.1,529,045,000 on 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: 0881			
Number of outpatients that visited the NGO Basic health facilities		0	3000
Number of inpatients that visited the NGO Basic health facilities		0	1250
No. and proportion of deliveries conducted in the NGO Basic health facilities		0	350
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities		0	500
Number of trained health workers in health centers	163	208	194
Number of outpatients that visited the Govt. health facilities.	230000	153240	250000
Number of inpatients that visited the Govt. health facilities.	5000	6226	1250
No and proportion of deliveries conducted in the Govt. health facilities	1500	4973	2000
% age of approved posts filled with qualified health workers	46	47	57
No of children immunized with Pentavalent vaccine	8000	6580	7500
No of staff houses constructed	1	0	1
No of maternity wards constructed	01	0	1
No of OPD and other wards constructed		0	1
Function Cost (UShs '000)	3,059,928	2,295,459	4,477,857
Function: 0882 District Hospital Services			
Function Cost (UShs '000)	0	0	169,911
Cost of Workplan (UShs '000):	3,059,928	2,295,459	4,647,767

2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to implement a number of outputs under its function to improve and increase accessibility to basic Health Centre Services and to mobilize the public on prevailing health problems and strengthen health services delivery at household and village levels. the directorate had filled up to 47% of qualified staff, maternity wards, OPD and other wards had not been completed though the process was on, 153240 outpatients visited the Govt. health facilities whereas 2,128 outpatients visited the NGO hospital facility, 42,472 outpatients visited the District/ General Hospital.

Vote: 557 Butaleja District

Workplan 5: Health

Planned Outputs for 2016/17

The Department will implement a number of outputs under its function to improve and increase accessibility to basic Health Centre Services and to mobilize the public on prevailing health problems and strengthen health services delivery at household and village levels. The directorate plans to have up to 47% of qualified staff filled, 2,000 inpatients will visit the District/General, 6000 deliveries are planned in the District hospital, 60,000 is the number of outpatients that will visit the District/ General Hospital, 1,200 inpatients are expected to visit the NGO hospital facility, 250 deliveries will be conducted in NGO hospitals facilities. 2,500 outpatients are expected to visit the NGO hospital facility, The department plans to Renovate an OPD block at Kangalaba HC III, Construction of OPD block at Kachonga HC III, Renovation of DHO's board room, veranda, installation of 2 water tanks of 10,000 litres and installation lightening arrest conductor, Completion of maternity wing at Nakwasi HC III in Butaleja Sub county, Completion of 3rd Housing Unit at Nakasanga HC II using DDDEG funds

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

Star-E is expected to contribute shs.30,000,000 covering the entire district in the areas of HIV prevention, care and treatment and systems strengthening. Global sanitation will contribute shs.200,000,770 for family planning service provision, mobilisation and branding of private facilities. SDS will contribute shs.162,436,200 in the areas of data management, recruitment and payment of health workers, TA, training and institutional training. Lord POPAT foundation is expected to contribute shs.340,000,000 in pharmaceutical supply chain management. World Vision will contribute over \$181,096,000 in Construction of OPD, Maternity and placenta pit, IGAs and shelters to PHA.

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

1. Understaffing

This is generally in General Hospital and health centre Iis. Understaffing.

2. dilapidated infrastructure in health facilities

Most of the buildings are in urgency of being renovated yet the funds allocated to the department are inadequate

3.

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>	9,772,794	7,151,961	11,421,828
District Unconditional Grant (Non-Wage)	9,783	7,337	34,553
District Unconditional Grant (Wage)	54,287	40,715	54,287
Locally Raised Revenues	11,537	0	15,948
Multi-Sectoral Transfers to LLGs	1,327	0	15,055
Other Transfers from Central Government	7,587	11,367	
Sector Conditional Grant (Non-Wage)	1,878,424	1,235,155	1,878,424
Sector Conditional Grant (Wage)	7,809,849	5,857,387	9,423,562
<i>Development Revenues</i>	1,448,646	1,396,445	456,667
Development Grant	1,375,197	1,375,197	223,918
District Discretionary Development Equalization Gran	26,055	19,541	143,750
Locally Raised Revenues	1,373	0	

Vote: 557 Butaleja District

Workplan 6: Education

Multi-Sectoral Transfers to LLGs	46,021	1,707	89,000
Total Revenues	11,221,439	8,548,407	11,878,495
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	9,772,794	7,151,933	11,421,828
Wage	7,864,136	5,898,102	9,477,849
Non Wage	1,908,658	1,253,831	1,943,979
<i>Development Expenditure</i>	1,448,646	1,037,182	456,667
Domestic Development	1,448,646	1,037,182	456,667
Donor Development	0	0	0
Total Expenditure	11,221,439	8,189,115	11,878,495

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for Education Department was Shs.11,221,439,665 in 2015/2016. By the end of the third quarter, Shs.8,548,407,000 representing 76% of the budgeted revenue used on Primary tertiary and Secondary Teachers' salaries and traditional staff salaries and School inspection in the quarter. The under performance was due to the non realisation of USE, UPE and other Conditional Transfers for Non Wage Technical Institution in the quarter. Shs.8,189,115,000 representing 73% of annual budget was spent leaving Shs.359,292,000 unspent. The department received 100% of the development grants which led to overwhelming performance in terms of the development budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive a total of shs.11,878,495,000 which reflects an increase of shs.1,061,808,000 as compared to fy 2015/16, this is due to the increase in the salaries from shs.1,375,197,000 to shs.279,751,000. The department expects to spend Shs.11,421,828,000 will be spent on recurrent expenditure and shs456,667,000 will be for 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			
No. of pupils enrolled in UPE	86287	86287	84045
No. of student drop-outs	480	327	490
No. of Students passing in grade one	300	59	210
No. of pupils sitting PLE	3966	3983	4200
No. of classrooms constructed in UPE	6	4	8
No. of latrine stances constructed	4	4	24
No. of primary schools receiving furniture	94	0	0
Function Cost (UShs '000)	7,867,668	5,468,057	9,153,361
Function: 0782 Secondary Education			
No. of students enrolled in USE	7450	6252	8034
No. of classrooms constructed in USE	10	6	
Function Cost (UShs '000)	2,898,638	2,394,395	2,230,512
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	37	29	37
No. of students in tertiary education	272	286	272
Function Cost (UShs '000)	331,614	241,527	314,981
Function: 0784 Education & Sports Management and Inspection			

Vote: 557 Butaleja 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 primary schools inspected in quarter	126	126	157
No. of secondary schools inspected in quarter	20	19	20
No. of tertiary institutions inspected in quarter	3	3	3
No. of inspection reports provided to Council	4	3	4
Function Cost (UShs '000)	122,820	85,136	178,642
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	0	2
No. of children accessing SNE facilities	2	0	16
Function Cost (UShs '000)	700	0	1,000
Cost of Workplan (UShs '000):	11,221,439	8,189,115	11,878,495

2015/16 Physical Performance up to March

The department managed to implement a number of outputs under its main functions to address access, retention and completion for children of school going age in primary schools, to improve the school learning environment and enhance quality of teaching; paid salaries to 1207 primary teachers, enrolled 85096 pupils, inspected 126 primary schools, provided an inspection report to council and the Ministry of education, only one child was attending SNE facilities, 6252 students were enrolled in USE, constructed 4 classrooms and 5 latrine stances in the quarter

Planned Outputs for 2016/17

The department will implement a number of outputs under its main functions to address access, retention and completion for children of school going age in primary schools, to improve the school learning environment and enhance quality of teaching; the department will pay salaries to 1,088 primary teachers, enroll 84,450 pupils, inspect 126 primary schools, provide inspection reports to council and the Ministry of education, children will access SNE facilities, 2 classrooms with office constructed at Bugombe P/S, Masulula P/S, Busaba project P/S & Busaba P/S, retention paid for Dube Rock, Leresi, Manyame and Bunghanga p/s, Constructing 2 stance lined pit latrine at Bingo P/S, 2 at Busolwe P/S, 2 at Busolwe P/S, 2 at Nahagulu p/s, 2 at Nalugunjo P/S, 2 at Manafa P/S, 2 at Lubanga P/S, 2 at Magambo P/S, 2 at Bubuhe P/S, 2 at Namutima P/S, and payment of retension, 4 motorcycles procured in order to enhance inspection of schools

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

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

1. Inadequate staffing

The teacher pupil ratio is 1:105 as compared to 1:53 for the national level which proves difficult to improve to improve the academic performance

2. inadequate classrooms and latrine

the classroom pupil ratio is 1:97 and this means that some pupils study under trees and are therefore prone to poor performance since lessons are disrupted by bad weather.

3.

Workplan 7a: Roads and Engineering

Vote: 557 Butaleja District

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	551,733	249,984	720,758
District Unconditional Grant (Non-Wage)	9,783	7,337	9,730
District Unconditional Grant (Wage)	64,973	48,730	64,973
Locally Raised Revenues	8,719	0	5,980
Multi-Sectoral Transfers to LLGs	50,179	22,550	27,764
Other Transfers from Central Government	416,588	170,248	
Sector Conditional Grant (Non-Wage)		0	612,311
Support Services Conditional Grant (Non-Wage)	1,492	1,119	
<i>Development Revenues</i>	942,672	394,800	639,457
Development Grant	113,735	113,735	
District Discretionary Development Equalization Grant	40,135	40,101	143,750
Locally Raised Revenues	89,354	0	
Multi-Sectoral Transfers to LLGs	699,448	240,963	465,936
Other Transfers from Central Government		0	29,771
Total Revenues	1,494,406	644,784	1,360,214
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	551,733	225,375	720,758
Wage	64,973	48,730	64,973
Non Wage	486,761	176,645	655,785
<i>Development Expenditure</i>	942,672	310,771	639,457
Domestic Development	942,672	310,771	639,457
Donor Development	0	0	0
Total Expenditure	1,494,406	536,146	1,360,214

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for Roads and Engineering Department was Shs1,494,406,082. By the end of the third quarter, Shs.644,784,000 representing 43% of the budgeted revenue had been released to the Department. In the quarter, Shs.271,612,461 was received by the Department which represents 73% of the quarterly planned budget out of which only shs.536,146,000 representing 36% was spent. The under performance was registered due to the 100% budget that was realised in quarter three for which road construction was underway and payments could not be effected before completion.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has an approved budget of shs.1,360,214,000 which shows a decrease of shs.162,027,000 as compared to fy 2015/16 due to the decrease in Multi-Sectoral Transfers to LLGs from shs.699,448,000 to shs.465,936,000. Shs.6720,758,000 will be spent on recurrent expenditure while shs.639,457,000 will be spent on development expenditure.

(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: 0481 District, Urban and Community Access Roads

Vote: 557 Butaleja District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs		0	12
Length in Km of Urban unpaved roads routinely maintained		0	45
Length in Km of District roads routinely maintained	176	23	176
Length in Km of District roads maintained.	3	4	
Length in Km. of rural roads constructed	2	0	3
Function Cost (US\$ '000)	1,494,405	536,146	1,360,214
Cost of Workplan (US\$ '000):	1,494,405	536,146	1,360,214

2015/16 Physical Performance up to March

The department cumulative managed to implement a number of outputs under its main function to improve housing infrastructure in the district, to increase the length of roads and upgrade community access roads and maintain all roads in motorable conditions, started on the ground floor of the district headquarter office, the department had contracted out the rehabilitation of roads under PRDP but not yet completed due to the procurement related delays, 23 Km of District roads routinely maintained

Planned Outputs for 2016/17

The department will implement a number of outputs under its main function to improve housing infrastructure in the district, to increase the length of roads and upgrade community access roads, tarmacking of 1km in Butaleja town council and maintain most roads in motorable condition, 26 km of roads routinely maintained under mechanisation Mulagi - Mugulu, Wandegeya - Kanghalaba, Kachonga - Kachekere, Butaleja - Suni - Lwamboga, Bugombe - Kanyenya, Lwamboga - Bingo, Magongolo - Buwuhe, 150km of roads under manual routine maintenance, 3 km of Namunyagwe - Buhabebba road periodically maintained, Doho - Namulo

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

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

1. Inadequate staffing

The department has no substantively appointed head of department

2. frequent floods

this affects roads and other infrastructure

3.

Workplan 7b: Water

(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	3,600	0	42,491
Locally Raised Revenues	3,600	0	

Vote: 557 Butaleja District

Workplan 7b: Water

Multi-Sectoral Transfers to LLGs		0	7,231
Sector Conditional Grant (Non-Wage)	0	0	35,260
Development Revenues	480,233	471,491	512,770
Development Grant	468,982	468,982	512,770
District Discretionary Development Equalization Grant	10,034	2,508	
Locally Raised Revenues	1,217	0	
Total Revenues	483,833	471,491	555,261

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	3,600	0	42,491
Wage		0	0
Non Wage	3,600	0	42,491
Development Expenditure	480,233	241,414	512,770
Domestic Development	480,233	241,414	512,770
Donor Development	0	0	0
Total Expenditure	483,833	241,414	555,261

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for Water sector was Shs.483,833,000. By the end of the third quarter, Shs.471,491,000 representing 97% of the budgeted revenue had been released to the Department. In the third quarter, Shs.254,485,000 representing 210% was received by the Department this was because all the funds for borehole drilling was released in third quarter, shs.241,414,000 was spent in the quarter representing 50%. Unspent balance was shs.230,076,000 representing 48%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has a budget of shs.555,261,000, - shs.512,770,000 is expected from conditional transfer for rural water, locally raised revenue - shs.3,600,000. The department expects to spend shs.35,260,000 on recurrent expenditure and shs.512,770,000 on 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: 0981

Vote: 557 Butaleja District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	145	105	52
No. of water points tested for quality	32	16	55
No. of District Water Supply and Sanitation Coordination Meetings	4	2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of water points rehabilitated	11	0	
No. of water and Sanitation promotional events undertaken	20	15	
No. of water user committees formed.	14	10	
No. of Water User Committee members trained	14	0	
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	0	
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	2	0	
No. of deep boreholes drilled (hand pump, motorised)	14	7	14
No. of deep boreholes rehabilitated	11	10	20
Function Cost (US\$ '000)	483,833	241,414	555,261
Cost of Workplan (US\$ '000):	483,833	241,414	555,261

2015/16 Physical Performance up to March

The department cumulative managed to implement a number of outputs under its main functions to raise the safe water coverage, 6 supervision visits conducted, three water and Sanitation promotional events were undertaken. Submitted workplans and quarterly reports to council and line ministries, % of rural water point sources functional (Shallow Wells) was 87, No. of water pump mechanics, scheme attendants and caretakers trained was 12, No. of water user committees formed was 14, No. Of Water User Committee members trained was 14, No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation was 12, 7 deep boreholes drilled

Planned Outputs for 2016/17

The department will implement a number of outputs under its main functions to raise the safe water coverage, 52 supervision visits conducted, submission of work plans and quarterly reports to council and line ministries. 55 water points tested for quality, 4 District Water Supply and Sanitation Coordination Meetings will be held, 4 Mandatory Public notices displayed with financial information (release and expenditure), 14 water user committees formed. 15 Water User Committees members re-trained, 14 deep wells will be drilled and 20 deep boreholes rehabilitated

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

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

1. Poor ground water potential

Dry boreholes and hence no water in some villages

2. poor O&M

Most wells are not well maintained due to poor community payment of user fees, corrosion of pipes

Vote: 557 Butaleja District

Workplan 7b: Water

3.

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>	98,215	59,914	121,217
District Unconditional Grant (Non-Wage)	8,385	2,096	29,446
District Unconditional Grant (Wage)	60,259	45,194	60,259
Locally Raised Revenues	7,719	0	11,961
Multi-Sectoral Transfers to LLGs	6,440	0	13,792
Sector Conditional Grant (Non-Wage)	15,113	11,334	5,760
Support Services Conditional Grant (Non-Wage)	298	1,289	
<i>Development Revenues</i>		0	117,443
District Discretionary Development Equalization Grant		0	10,000
Multi-Sectoral Transfers to LLGs		0	9,443
Other Transfers from Central Government		0	98,000
Total Revenues	98,215	59,914	238,660
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	98,215	59,882	121,217
Wage	60,259	45,194	60,259
Non Wage	37,956	14,688	60,958
<i>Development Expenditure</i>	0	0	117,443
Domestic Development	0	0	117,443
Donor Development	0	0	0
Total Expenditure	98,215	59,882	238,660

2015/16 Revenue and Expenditure Performance up to March

The budgeted revenue for the department was Shs.98,215,000. At the end of the third quarter, only shs.59,914,000 representing 61% of the budgeted revenue had been received. In the third quarter, the department received revenue amounting to Shs.21,014,000 which represents 86% of the quarterly planned budget. Of these funds, shs.59,882,000 representing 61% of the annual budget was spent leaving almost no unspent balance. The under performance in the areas of local revenue and unconditional grant non wage is because what was budgeted by the department was not realised.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department anticipate to receive 238,660,315 for FY 2016/17. This will be spent on Tree planting, compliance monitoring and Enforcement, Protection of River Manafwa Banks. Community wetland planning and management, Pegging of roads in Nabiganda Tc, Hold world Environment Day Cerebration and preparation of District State Of Environment.

(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

Vote: 557 Butaleja District

Workplan 8: Natural Resources

Function: 0983 Natural Resources Management

Area (Ha) of trees established (planted and surviving)	200	0	70000
Number of people (Men and Women) participating in tree planting days		0	10
No. of Agro forestry Demonstrations	1	0	1
No. of community members trained (Men and Women) in forestry management		0	20
No. of monitoring and compliance surveys/inspections undertaken	4	0	48
No. of Water Shed Management Committees formulated	1	1	1
No. of Wetland Action Plans and regulations developed	0	0	2
Area (Ha) of Wetlands demarcated and restored		0	2
No. of community women and men trained in ENR monitoring	200	0	10
No. of monitoring and compliance surveys undertaken	12	0	24
No. of new land disputes settled within FY	12	2	2
Function Cost (US\$ '000)	98,215	59,882	238,661
Cost of Workplan (US\$ '000):	98,215	59,882	238,661

2015/16 Physical Performance up to March

By the end of the quarter the department had formulated one watershed management committee, the department carried out monitoring and supervision visits but did not plant trees, one Water Shed Management Committee was formulated, 12 environmental monitoring visits were conducted, one new land dispute was settled within FY

Planned Outputs for 2016/17

The Departments Planned outputs include; 10,000 Trees Planted in 10 schools, 10km of River Manafwa planted with trees as a protection zone, 1 km of Nabiganda town Board Roads Pegged, Environment compliance and Enforcement done in 12 Lower Local Governments, District state of Environment Reports for 2016 prepared, World Environment Day celebrated in Butaleja District.

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

We anticipate direct support to communities by JICA - wetland management, world vision Tree planting and Disaster management, and Tree seedling from NFA under REDD+

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

1. Poor Community attitude to tree planting

The community has low adoption to technologies and are not interested in long term projects like tree planting.

2. Political interference

Where there is need to enforce the law like stopping farmers from farming along the River Banks, bad politics always comes that makes local people hostile.

3. Wetland use conflicts

The department registers more than 5 cases of wetland use conflict per month which need to be settled but there is little facilitation for the staff in the department to settle such disputes which always escalate into blood shade.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 557 Butaleja District

Workplan 9: Community Based Services

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	227,389	141,290	223,211
District Unconditional Grant (Non-Wage)	6,988	1,747	9,730
District Unconditional Grant (Wage)	114,024	85,518	114,024
Locally Raised Revenues	6,433	0	9,967
Multi-Sectoral Transfers to LLGs	33,626	6,906	28,932
Sector Conditional Grant (Non-Wage)	62,678	47,007	60,557
Support Services Conditional Grant (Non-Wage)	149	112	
Urban Unconditional Grant (Non-Wage)	3,491	0	
<i>Development Revenues</i>	132,976	12,651	36,525
District Discretionary Development Equalization Grant	3,010	753	10,000
Donor Funding	67,212	0	
Multi-Sectoral Transfers to LLGs	62,754	4,493	22,178
Other Transfers from Central Government		7,406	
Transitional Development Grant		0	4,348
Total Revenues	360,365	153,941	259,736
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	227,389	141,157	223,211
Wage	114,024	85,518	114,024
Non Wage	113,364	55,639	109,186
<i>Development Expenditure</i>	132,976	8,290	36,525
Domestic Development	65,764	8,290	36,525
Donor Development	67,212	0	0
Total Expenditure	360,365	149,447	259,736

2015/16 Revenue and Expenditure Performance up to March

Budgeted revenue for the Department was Shs.360,365,000. By the end of third quarter, Shs.153,941,000 representing 43% had been received by the Department. In the third quarter, shs.48,034,000 representing 53% of the quarterly budget was released to the Department. Shs.149,447,000 representing 41% of the quarterly budgeted revenue was spent leaving a balance of shs.4,494,000 representing 1% of the realised revenue. The under performance in the areas of local revenue and unconditional grant non wage is because what was budgeted by the department was not realised.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has an approved budget of shs.259,736,000 which reflects a decrease of shs.156,706,000 from fy 2015/16 due to the pull out of donor funding and Multi-Sectoral Transfers to LLGs. The department expects to spend shs.223,211,000 on recurrent expenditure and shs.36,525,000 on development 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

Vote: 557 Butaleja District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	40	0	15
No. FAL Learners Trained	430	430	258
No. of Youth councils supported	1	2	1
No. of women councils supported	1	2	1
Function Cost (UShs '000)	360,365	149,447	259,736
Cost of Workplan (UShs '000):	360,365	149,447	259,736

2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to implement a number of outputs under its function to promote community based organisations efforts in setting up income generating activities, to Mobilise and sensitise the community on Government programmes, to empower and rehabilitate PWDs and the elderly to participate in development initiatives and to promote equitable participation and distribution of opportunities between men and women, supported one women council. The department had 19 active community development workers, settled 20 children and trained 430 FAL learners

Planned Outputs for 2016/17

The Department will implement a number of outputs under its function to promote community based organisations efforts in setting up income generating activities, to Mobilise and sensitise the community on Government programmes, to empower and rehabilitate PWDs and the elderly to participate and benefit from development initiatives and to promote equitable participation and distribution of opportunities between men and women, settle 89 children, train 430 FAL learners, women and youth councils will be supported

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

SUNRISE is expected to contribute shs.17,976,347 for interventions in the areas LG systems strengthening, MIS coordination, collection, synthesis and utilisation strengthened, quality service provision to OVC and their household, improve capacity capacity for resource mobilisation and advocacy. SCORE is estimated to contribute shs.95,692,4904 to intervene in the areas of Family Strengthening, Child Protection and Legal Services, Food Security and Nutrition and Socio - Economic Strengthening through Increasing household financial resources through: establishment and support to Village Savings and Loan Associations (VSLA); promoting social/micro finance schemes and linking members to other financial services, Increasing socio-economic skills base: financial literacy; apprenticeships; enterprise activity selection planning & management; and advanced business training. Others include CHILD FUND and SEND A COW Uganda.

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

1. Inadequate means of transport

Lack of means of transport which makes the monitoring of projects difficult

2. Voluntary arrangement of the FAL instructors

This has led to difficulties in sustaining the FAL classes

3.

Workplan 10: Planning

Vote: 557 Butaleja District

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>	52,124	29,444	70,202
District Unconditional Grant (Non-Wage)	12,578	9,433	30,551
District Unconditional Grant (Wage)	19,717	14,788	19,717
Locally Raised Revenues	12,865	0	19,934
Support Services Conditional Grant (Non-Wage)	6,964	5,223	
<i>Development Revenues</i>	13,724	13,123	
District Discretionary Development Equalization Grant	11,805	13,123	
Locally Raised Revenues	1,919	0	
Total Revenues	65,847	42,567	70,202
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	52,124	29,428	70,202
Wage	19,717	14,788	19,717
Non Wage	32,407	14,640	50,485
<i>Development Expenditure</i>	13,724	13,123	0
Domestic Development	13,724	13,123	0
Donor Development	0	0	0
Total Expenditure	65,847	42,551	70,202

2015/16 Revenue and Expenditure Performance up to March

The budgeted revenue for the Planning Unit was Shs.65,847,000. At the end of the third quarter, only shs.42,567,000 representing 65% of the budgeted revenue had been received. In the third quarter, the Planning Unit received revenue amounting to Shs.15,815,000 which represents 86% of the quarter budget. Of these funds shs.42,551,000 representing 65% leaving almost no unspent balance

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit has an approved budget of shs.70,202,088, of which shs.30,551,000 is expected from district unconditional grant - non wage, and shs19,934,000 from locally raised revenues. The unit expects to spend shs.70,202,088 on recurrent expenditure.

(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			
No of qualified staff in the Unit	2	2	3
No of Minutes of TPC meetings	12	9	12
<i>Function Cost (UShs '000)</i>	<i>65,847</i>	<i>42,551</i>	<i>70,202</i>
Cost of Workplan (UShs '000):	65,847	42,551	70,202

2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to implement a number of outputs under its function to facilitate and coordinate the process of development planning and budgeting both at the district and LLG levels, to strengthen the capacity to monitor development projects and programmes and to strengthen and improve Data

Vote: 557 Butaleja District

Workplan 10: Planning

Collection and Management. So far, conducted 6 Technical Planning Committee meetings, prepared and submitted work plans and reports to relevant Ministries and reports and Monitored LGMSD projects under implementation in the District, coordinated SDS program.

Planned Outputs for 2016/17

The planning unit will implement a number of outputs under its function to facilitate and coordinate the process of development planning and budgeting both at the district and LLG levels, to strengthen the capacity to monitor development projects and programmes and to strengthen and improve Data Collection and Management. The unit will conduct twelve Technical Planning Committee meetings, hold a Budget Consultative Conference, prepare and submitted work plans and reports to relevant Ministries and reports and Monitoring under implementation in the District, coordinated SDS program, prepared and submitted

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

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

1. Lack of means of transport

Lack of means of transport which makes the monitoring and evaluation of projects difficult

2. Inadequate staffing

The department has only one technical officer out of the approved structure of 6 technical staff

3. Lack of standby power

The fluctuating power leads to delay in preparation and submission of reports

Workplan 11: Internal Audit

(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>	84,314	64,265	82,132
District Unconditional Grant (Non-Wage)	5,976	17,482	30,551
District Unconditional Grant (Wage)	45,602	34,201	45,602
Locally Raised Revenues	5,815	3,602	5,980
Multi-Sectoral Transfers to LLGs	24,792	8,448	
Support Services Conditional Grant (Non-Wage)	2,130	533	
<i>Development Revenues</i>		0	1,800
Multi-Sectoral Transfers to LLGs		0	1,800
Total Revenues	84,314	64,265	83,932
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	84,314	64,261	82,132
Wage	62,440	40,318	45,602
Non Wage	21,874	23,943	36,531
<i>Development Expenditure</i>	0	0	1,800
Domestic Development	0	0	1,800
Donor Development	0	0	0
Total Expenditure	84,314	64,261	83,932

Vote: 557 Butaleja District

Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

Internal Audit budgeted revenue was Shs.84,314,000. By the end of the third quarter, only Shs.64,265,000 representing 76% of the annual budget was released to the department. All funds were spent leaving no unspent balance. The over expenditure was due to the additional transfer from the District Unconditional Grant - Non Wage of shs.5,494,000 which is over and above the planned shs.1,494,000 which was fully approved by the relevant authorities

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit has an approved budget of shs.83,932,000 - shs.45,602,000 from district unconditional grant wage, shs.30,551,000 from district unconditional grant - non wage and shs.5,815,000 from locally raised revenues. The internal audit section plans to spend almost all the funds on recurrent expenditure including paying salaries for the town council and district staff.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	2-8-2015	18-4-2016	2-8-2016
Function Cost (UShs '000)	84,314	64,261	83,932
Cost of Workplan (UShs '000):	84,314	64,261	83,932

2015/16 Physical Performance up to March

The department managed to implement a number of outputs under its main functions to strengthen the internal control system and accounting procedures and to improve financial management and accountability to ensure compliance with Local Government Act and Local Government Financial and Accounting Regulations. The section has so far facilitated staff to conduct internal audits, a report had been prepared and submitted to Council and other Ministries and Agencies.

Planned Outputs for 2016/17

The Internal Audit sector will implement a number of outputs under its main functions to strengthen the internal control system and accounting procedures and to improve financial management and accountability to ensure compliance with Local Government Act and Local Government Financial and Accounting Regulations. The section will facilitate staff to conduct internal audits, reports will be prepared and submitted to Council and other Ministries and Agencies.

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

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

1. low funding

The department fails to examine and audit some entities on time because they entirely depend on local revenue which is hard to realise in the district

2. Inadequate means of transport

this leads to late Auditing

3.