

# Vote: 522 Katakwi District

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## Structure of Performance Contract

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### 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](http://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.ppd.go.ug](http://gpp.ppd.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**

**Katakwi 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	902,737	338,624	707,822
2a. Discretionary Government Transfers	2,473,683	1,401,623	3,578,971
2b. Conditional Government Transfers	12,724,884	9,864,902	12,510,739
2c. Other Government Transfers	2,511,642	363,645	390,183
3. Local Development Grant		590,126	0
4. Donor Funding	1,417,064	381,655	614,797
<b>Total Revenues</b>	<b>20,030,011</b>	<b>12,940,574</b>	<b>17,802,512</b>

#### Planned Revenues for 2016/17

The district earmarks to collect total revenue which reflects a decrease of 11.12% from the previous FY. Local revenue forecast constitutes to 3.98% of the planned total revenue and 21.59% less than that of previous FY. Central Government Transfers account for 92.57% of the total revenue estimates while donor funds translates to 3.45% of the total planned budget with a variance of 56.61% from the previous FY on planned donor funds as a result of most donors winding up their activities.

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,654,091	758,826	2,537,709
2 Finance	421,065	260,644	523,545
3 Statutory Bodies	1,811,099	1,211,839	480,765
4 Production and Marketing	497,493	190,383	473,331
5 Health	4,350,885	2,469,993	3,108,030
6 Education	6,864,533	4,599,455	7,939,745
7a Roads and Engineering	1,386,039	472,783	1,280,709
7b Water	615,358	186,658	415,102
8 Natural Resources	253,311	142,517	213,459
9 Community Based Services	847,644	184,787	532,746
10 Planning	240,662	69,959	211,865
11 Internal Audit	87,829	54,223	85,505
<b>Grand Total</b>	<b>20,030,011</b>	<b>10,602,066</b>	<b>17,802,512</b>
	<i>Wage Rec't:</i>	<i>10,239,668</i>	<i>7,665,610</i>
	<i>Non Wage Rec't:</i>	<i>4,179,281</i>	<i>4,427,016</i>
	<i>Domestic Dev't</i>	<i>4,193,998</i>	<i>3,171,198</i>
	<i>Donor Dev't</i>	<i>1,417,064</i>	<i>614,797</i>

#### Planned Expenditures for 2016/17

The planned priorities are in the main areas that attribute to the achievements of the objectives of the DDP and the NDP i.e. classroom construction and Teacher's houses construction; construction of health facilities e.g. maternity wards, staff houses; maintenance and construction of roads for transportation of agricultural inputs; drilling and rehabilitation of boreholes and farmers supported for increase household incomes (wealth creation).

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## **Executive Summary**

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## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>902,737</b>	<b>338,624</b>	<b>707,822</b>
Land Fees	184,843	19,844	96,796
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,180	3,463	5,950
Public Health Licences	1,859	0	1,160
Property related Duties/Fees	842	1,158	61,900
Park Fees	19,039	7,671	17,500
Other licences	530	1,380	300
Other Fees and Charges	13,620	4,535	12,516
Miscellaneous Revenue (water sources, hall hire)	37,550	49,815	
Market/Gate Charges	250,460	159,244	254,238
Local Service Tax	83,900	9,310	59,002
Registration of Businesses	2,708	3,692	
Liquor licences	1,266	80	1,036
Other Court Fees		0	1,874
Inspection Fees		12	
Hotel Tax	3,000	0	
Group registration		4,372	6,696
Court Filing Fees	1,359	90	200
Business licences	31,293	4,147	23,035
Application Fees	7,469	1,323	6,755
Animal & Crop Husbandry related levies	16,737	16,695	13,160
Agency Fees		5,915	32,000
Advertisements/Billboards	6,690	120	1,600
Local Government Hotel Tax		0	7,200
Rent & Rates from private entities		0	2,030
Rent & rates-produced assets-from private entities	53	0	
Sale of (Produced) Government Properties/assets	56,716	27,275	
Sale of non - produced Government Properties/assets	20,000	0	
Sale of non-produced government Properties/assets		0	42,000
Miscellaneous	141,344	14,786	35,275
Rent & Rates from other Gov't Units	17,280	3,696	25,600
<b>2a. Discretionary Government Transfers</b>	<b>2,473,683</b>	<b>1,991,749</b>	<b>3,578,971</b>
District Discretionary Development Equalization Grant	648,645	634,016	1,455,455
Urban Unconditional Grant (Non-Wage)	45,870	33,154	46,307
Urban Discretionary Development Equalization Grant	0	0	23,588
District Unconditional Grant (Non-Wage)	369,679	269,529	574,558
Urban Unconditional Grant (Wage)	50,003	35,435	57,977
District Unconditional Grant (Wage)	1,359,486	1,019,616	1,421,087
<b>2b. Conditional Government Transfers</b>	<b>12,724,884</b>	<b>9,864,902</b>	<b>12,510,739</b>
Support Services Conditional Grant (Non-Wage)	217,440	125,978	
Sector Conditional Grant (Wage)	7,606,874	5,705,160	8,113,215
Sector Conditional Grant (Non-Wage)	1,429,603	976,098	1,917,443
Pension for Local Governments	1,223,305	917,481	707,317

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## A. Revenue Performance and Plans

Gratuity for Local Governments		0	258,887
General Public Service Pension Arrears (Budgeting)		0	295,444
Development Grant	2,123,798	2,089,255	936,287
Transitional Development Grant	123,863	50,930	282,146
<b>2c. Other Government Transfers</b>	<b>2,511,642</b>	<b>363,645</b>	<b>390,183</b>
NUSAF 2	1,317,417	15,850	
CAIIP	23,400	23,700	
HEADCOUNT		0	4,000
YOUTH LIVELIHOOD PROJECTS	535,000	10,076	236,786
VODP	12,000	0	30,000
UNEB	5,000	6,170	6,600
UGANDA WOMEN ENTREPRENEURSHIP PROGRAMME (UWEP)		0	84,365
UGANDA ROAD FUND	552,274	273,761	
SPECIAL GRANT FOR WOMEN COUNCILS	3,500	7,669	
RESTOCKING OPERATIONS	21,432	21,432	21,432
OVC	25,000	0	
FAO	16,620	4,986	7,000
<b>4. Donor Funding</b>	<b>1,417,064</b>	<b>336,046</b>	<b>614,797</b>
WHO	95,000	81,327	
BAYLOR UGANDA	229,433	60,144	
GLOBAL FUND		0	2,469
NTD	63,038	6,085	54,212
PCY	25,000	0	
PREFA	165,000	0	
UNEPI	30,000	0	
UNICEF	280,542	44,180	71,669
UNFPA	529,051	144,310	486,447
<b>Total Revenues</b>	<b>20,030,011</b>	<b>12,894,965</b>	<b>17,802,512</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

Local revenue forecast constitutes to 3.98% of the planned total revenue and 21.59% less than that of previous FY because some sources like land fees and from business licences were cut for realistic budgeting and 3% development fee is not one of the sources because the district is yet to get an ordinance from the Minister to enable the collection of the fee. There is however a Revenue Enhancement Plan for mobilization of revenue by the District.

#### (ii) Central Government Transfers

The revenue forecast for Central Government Transfers amounts to 92.57% of the total revenue estimates. Of these, discretionary government transfers translates to 20.1% of the total budget, CGT account for 70.28% while other government transfers 2.19% of the total budget. There was a decrease in other government transfers as compared to the previous FY by 84.47% because of no more funding from NUSAF II arising from its closure.

#### (iii) Donor Funding

Donor funds forecast translates to 3.45% of the total planned budget. There was a variance of 56.61% from the previous FY budget as a result of most donors no longer supporting the district. The only major source of Donor funds is UNFPA.

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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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,047,284	655,821	2,184,530
District Unconditional Grant (Non-Wage)	75,400	54,974	84,500
District Unconditional Grant (Wage)	520,877	390,660	575,358
General Public Service Pension Arrears (Budgeting)		0	295,444
Gratuity for Local Governments		0	258,887
Locally Raised Revenues	110,520	54,318	65,000
Multi-Sectoral Transfers to LLGs	268,135	123,185	198,023
Other Transfers from Central Government	35,440	5,000	
Pension for Local Governments		0	707,317
Support Services Conditional Grant (Non-Wage)	36,912	27,684	
<i>Development Revenues</i>	1,606,808	342,491	353,179
District Discretionary Development Equalization Grant	308,000	291,586	142,100
Locally Raised Revenues	15,689	3,070	
Multi-Sectoral Transfers to LLGs	35,765	36,985	181,079
Other Transfers from Central Government	1,247,354	10,850	
Transitional Development Grant		0	30,000
<b>Total Revenues</b>	<b>2,654,091</b>	<b>998,311</b>	<b>2,537,709</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,050,355	623,068	2,184,530
Wage	541,479	404,897	603,934
Non Wage	508,876	218,170	1,580,596
<i>Development Expenditure</i>	1,603,736	135,758	353,179
Domestic Development	1,603,736	135,758	353,179
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,654,091</b>	<b>758,826</b>	<b>2,537,709</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department cumulative realization of revenue stood at 38% of the planned. Recurrent revenue represented 63% of the planned recurrent while for the development revenue represented 21% of the planned. There was no achievement of 75% at the end of the third quarter of the FY because of poor local revenue collection and multi-sectoral transfers achieved 46% by LLGs. Under development other government transfers only achieved 1% because nothing was realised from NUSAF II funding as the program is at the verge of closing.

During the quarter the department received total revenue which represented 62% from the planned. Recurrent and development revenues represented 90% and 43% respectively. Not all the expected revenue was realized especially development revenue because of low/no releases than planned from the centre and poor local revenue collection. The cumulatively expenditure represented 29% of the planned budget and when compared to the cumulative funds received the expenditure stood at 76.01%. Recurrent expenditure stood at 59% of the planned recurrent revenue while development was 8% of planned.

In the quarter total expenditure incurred was 33% of the quarterly budget where total recurrent expenditure translated to 77% of the planned quarterly expenditure. Development expenditure on the other hand stood at 4%.

There was an unspent balance of UGX 239,485,000 (9%) which is for council chambers constructions and procurement of a vehicle.



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## Workplan 1a: Administration

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

The department expects to receive recurrent budget that takes 86.08% of the budgeted and development revenue at 13.92%. However there is 4.39% decrease on the total revenue allocated to the department from that of the previous financial year. Under development, the revenues have decreased by 78.02% due to no IPFs provided for NUSAFII because the program ended.

The recurrent expenditures for the department stands at 86.08% of which Wage and non-wage components amount to 23.8% and 62.28% respectively of the budget. Development expenditure accrues to 13.92% which entirely domestic expenditure implying the department has no donor funding.

### (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
<b>Function: 1381</b>			
%age of LG establish posts filled			12
No. (and type) of capacity building sessions undertaken	4	3	8
Availability and implementation of LG capacity building policy and plan	yes	yes	YES
No. of monitoring visits conducted	4	0	12
No. of monitoring reports generated		0	12
No. of computers, printers and sets of office furniture purchased	01	0	0
No. of solar panels purchased and installed	1	1	0
<b>Function Cost (US\$ '000)</b>	<b>2,654,092</b>	<b>758,826</b>	<b>2,537,709</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,654,092</b>	<b>758,826</b>	<b>2,537,709</b>

### 2015/16 Physical Performance up to March

Monitoring reports are done, Disaster management meeting held, workshops and seminars attended, consultation meetings with line ministries made, vehicles maintained, national days celebrated, equipment maintained, Payroll managed, staff issues addressed

### Planned Outputs for 2016/17

Staff salaries paid, payroll managed, projects monitored and supervised, LLGs mentored, appraisals handled, and performance reports submitted. Coordination with line ministries departments and agencies. Disasters managed. Staff trainings staff welfare provided, national days celebrated, public relations done and official buildings and vehicles maintained.

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

Disaster management and holding of barrazas.

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

#### 1. Inadquate human resources

This is especially the case in LLGs where 90% of the key administrative positions are not filled

#### 2. Inadquate financial resources

This is especially in regards to failure to complete the council chambers, renovation of the sub county structures and the construction of the parish offices and accommodation.

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## Workplan 1a: Administration

### 3. Pressing and uncoordinated demands from the central government MD&A

There is poor timely coordination and information sharing between the departments and line ministries, especially when it comes to new technologies that LGs have to adopt in order to implement programmes and poor communication and transport systems.

## Workplan 2: Finance

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	386,319	242,248	380,689
District Unconditional Grant (Non-Wage)	34,800	25,372	55,500
District Unconditional Grant (Wage)	161,316	120,987	161,316
Locally Raised Revenues	38,000	14,763	29,300
Multi-Sectoral Transfers to LLGs	141,447	73,060	134,573
Support Services Conditional Grant (Non-Wage)	10,755	8,066	
<i>Development Revenues</i>	34,746	27,074	142,856
District Discretionary Development Equalization Grant	20,519	15,942	76,400
Locally Raised Revenues	2,000	0	60,000
Multi-Sectoral Transfers to LLGs	12,227	11,132	6,456
<b>Total Revenues</b>	<b>421,065</b>	<b>269,322</b>	<b>523,545</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	402,838	249,511	380,689
Wage	171,376	128,116	171,376
Non Wage	231,461	121,395	209,313
<i>Development Expenditure</i>	18,227	11,132	142,856
Domestic Development	18,227	11,132	142,856
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>421,065</b>	<b>260,644</b>	<b>523,545</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulative total revenue realized represented 64% of the planned. Recurrent revenue represented 63% of the planned recurrent while for the development revenue represented 81% of the planned. Under recurrent revenue - Local revenue and multi-sectoral transfers reflected low because of poor revenue collection by LLGs while development was above 50% because of increased amounts sent to subcounties.

During the quarter, the department received total revenue of UGX 94,652,000 against the planned revenue representing a total release of 90%. Recurrent revenue and development revenue received respectively represented 87% and 161% respectively. Local revenue transfers weren't effected during the quarter.

Cumulatively the expenditure outturn was UGX 260,643,000 which represented 62% of the planned and as compared to the cumulative funds received the expenditure stood 62%. Recurrent expenditure stood at 62% of the planned recurrent revenue while development was 61% of planned.

Total expenditure incurred was 84% of the quarter's estimate. Non-wage recurrent achieved 83% of the estimates because not all the recurrent revenue was realized especially local revenue. Procurement processes are still ongoing to close 4th quarter.

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

The work plan revenues for 2016/2017 will include various sources which show an increase of 24.34% from last year's revenues. The increase arose from DDEG grant and local revenue which the department earmarks for purchase of

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## Workplan 2: Finance

vehicle. Recurrent and development revenues stand at 72.71% and 27.29% of the total budget respectively.

The recurrent expenditure constitutes 72.71% while development constitutes 27.29%. Recurrent wage and non-wage components represent 32.73% and 39.98% of the overall budget. The department does not receive donor funding.

### (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
<b>Function: 1481</b>			
Date for submitting the Annual Performance Report	20/06/2015	31/08/2016	30/06/2016
Value of LG service tax collection	40000000	41941246	45000000
Value of Other Local Revenue Collections	440000000	110021936	285000000
Date of Approval of the Annual Workplan to the Council	30/04/2015	10/05/2016	30/07/2016
Date for presenting draft Budget and Annual workplan to the Council	31/05/2015	04/04/2016	31/05/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2016	31/08/2016	31/08/2016
<b>Function Cost (US\$ '000)</b>	<b>421,065</b>	<b>260,644</b>	<b>523,545</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>421,065</b>	<b>260,644</b>	<b>523,545</b>

### 2015/16 Physical Performance up to March

3 Months staff salaries paid for District and LLGs. Monitoring, mentoring and support supervision reports produced. Revenue mobilization reports produced, Revenue Action Plan produced. Consolidated Annual work plan and budget produced. Sets of minutes of budget desk meetings produced. Quarterly financial report produced. Returns filed with URA. Banking visits made to the bank. 2 workshops/seminars attendance reports produced. Months bank charges paid, Cash releases collected and acknowledgement receipts submitted. Office operations and staff welfare met.

### Planned Outputs for 2016/17

The department plans shall include the following :- Financial Reports produced and submitted to lune ministries, Final accounts produced, District budget produced, reports of Monitoring & supervision of LLGs, Local revenue monitoring and collections, Closure of books of account in District departments and LLGs, furniture procured & maintained, Building repairs done, Vehicle and other assets acquired and maintained. IFMS operated and maintained.

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

Support on revenue mobilization strategies through trainings may be considered by other organizations.

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

#### 1. Transport facility

The department lacks a vehicle for its operations most especially for revenue management and banking activities

#### 2. Inadequate staffing

The department is not adequately staffed and this creates a lot of work load and backlog for the few staff

#### 3. Low funding levels

The department is not adequately funded and mostly relies on local revenue which is uncertain and unreliable. This greatly impacts on the timing of activities.

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## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	587,594	332,259	478,915
District Unconditional Grant (Non-Wage)	43,000	31,351	159,240
District Unconditional Grant (Wage)	196,740	147,558	186,757
Locally Raised Revenues	95,452	23,672	40,000
Multi-Sectoral Transfers to LLGs	98,040	51,010	92,918
Support Services Conditional Grant (Non-Wage)	154,361	78,669	
<i>Development Revenues</i>	200	205	1,850
District Discretionary Development Equalization Gran	200	205	650
Multi-Sectoral Transfers to LLGs		0	1,200
<b>Total Revenues</b>	<b>587,794</b>	<b>332,464</b>	<b>480,765</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,810,899	1,211,839	478,915
Wage	1,424,034	1,057,149	190,746
Non Wage	386,865	154,690	288,170
<i>Development Expenditure</i>	200	0	1,850
Domestic Development	200	0	1,850
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,811,099</b>	<b>1,211,839</b>	<b>480,765</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department's cumulative revenue against the approved allocation by the end of Quarter three translated into 69% cumulative performance. Cumulative Recurrent and Development revenues were 69% and 103% respectively. In the quarter, revenue translated to 94% of the planned where planned recurrent revenue received stood at 94% while planned development revenue received was 228%. However the recurrent revenue in the quarter was below the expected due to poor local revenue collections which was 72% out of planned, low receipts for conditional transfers to Councilors' allowances and Ex-gratia (only 50%) most of which comes in quarter IV and low out turn in multi-Sectoral transfers to LLGs which was only 67%.

Cumulative performance of expenditure translates to 67% of the annual planned expenditure while Recurrent and Development expenditures reflected 67% and 0% respectively.

The total expenditure in the quarter stood at 87% of the planned expenditure. Recurrent and Development expenditures were 87% and 0% respectively against the planned quarterly expenditure.

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

The department expects to receive revenues with 18.21% reduction from the previous FY. The big fall was due to the transfer of support services conditional grant meant for payment of pensions and gratuity to administration department. Recurrent revenues tantamount to 99.62% of the budget leaving development with only 0.38% of the total budget. However there is seen to be a rise in unconditional grant non wage because the new source of revenue includes PAF. The expenditure expected shall be 99.62% recurrent and development expenditure which is only domestic shall be as megre as 0.38% of the total budget 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

# Vote: 522 Katakwi District

## Workplan 3: Statutory Bodies

### Function: 1382 Local Statutory Bodies

No. of land applications (registration, renewal, lease extensions) cleared	56	12	60
No. of Land board meetings	4	3	4
No. of Auditor Generals queries reviewed per LG	4	3	4
No. of LG PAC reports discussed by Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>1,811,099</b>	<b>1,211,839</b>	<b>480,765</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,811,099</b>	<b>1,211,839</b>	<b>480,765</b>

### 2015/16 Physical Performance up to March

The Department held two contracts committee meetings, two Evaluation committee meetings, awarded 15 contracts, held two DSC meetings, held one land board meeting, one PAC and four standing committee meetings. The department further submitted the First quarter reports to line Ministries, Land applications were disposed of and land allocations done. Community sensitization meetings held on Land issues. PAF monitoring by the Political Leaders was done.

### Planned Outputs for 2016/17

Six council meetings, Six committee meetings, Eight DSC meetings, Four land board meetings, Twenty evaluation committee meetings, Four PAC meetings and 12 Contracts committees. There shall be minutes of the various committees held and Reports availed as well.

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

Training of members of various committees with support from central government on their roles and responsibilities

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

#### 1. Inadequate funding from the centre

Funds normally sent are small making us in the department to perform to the expectation

#### 2. late release of funds from the centre

the funds released to the district delay to come , some times comes at the middle of the quarter hence affecting the timely execution of the planned activities

#### 3. inadequate local revenue

the local revenue realised in the district is so little that it affects the council activities as the council entirely depends on it

## Workplan 4: Production and Marketing

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	321,584	206,177	379,831
District Unconditional Grant (Non-Wage)	5,250	3,828	6,400
District Unconditional Grant (Wage)	79,923	59,943	79,923
Locally Raised Revenues	30,000	2,957	3,000
Multi-Sectoral Transfers to LLGs	9,012	2,521	11,559
Other Transfers from Central Government	50,052	26,418	58,432
Sector Conditional Grant (Non-Wage)	41,272	30,954	38,866

# Vote: 522 Katakwi District

## Workplan 4: Production and Marketing

Sector Conditional Grant (Wage)	106,074	79,557	181,652
<i>Development Revenues</i>	<i>175,910</i>	<i>137,085</i>	<i>93,499</i>
Development Grant	138,172	103,629	37,695
District Discretionary Development Equalization Grant	7,855	5,892	37,250
Multi-Sectoral Transfers to LLGs	29,882	27,565	18,554
<b>Total Revenues</b>	<b>497,493</b>	<b>343,262</b>	<b>473,331</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>329,439</i>	<i>187,057</i>	<i>379,831</i>
Wage	185,997	139,500	261,575
Non Wage	143,442	47,557	118,256
<i>Development Expenditure</i>	<i>168,054</i>	<i>3,326</i>	<i>93,499</i>
Domestic Development	168,054	3,326	93,499
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>497,493</b>	<b>190,383</b>	<b>473,331</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the department received 69% of the planned revenue where recurrent was 64% and development was 78%.

In the quarter the overall total revenue received stood at 89% against the planned. The Department planned to receive recurrent revenue of UGX 82,360,000 but the actual revenue received represented 75%. Development revenue received was UGX 48,707,000 which constitutes 116% because all funds for fourth quarter were received.

Cumulatively the expenditure outturn was 38% where recurrent expenditure was 57% and development expenditure stood at 2%.

The overall total expenditure in the quarter represented 45% of the total planned budget. Under the recurrent expenditure UGX 82,360,000 was planned but the actual expenditure spent was UGX 54,184,000 which is 66% while development expenditure planned was UGX 42,013,000 but actual spent was UGX 1,860,000 which is 4%.

The unspent balances (Development) are for construction of 3 Valley tanks under PRDP and completion of Abattoir (Slaughter shed) under Production & Marketing Grant & Recurrent balances are funds for operational activities

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

The total work plan revenues for the department for 2016/17 FY had a reduction of revenue by 4.9% as compared with that of FY 2015/16. The recurrent revenues contributed 80.24% of the budget while development revenues are at 19.76%. The reduction in revenues was due to reduction in development revenues provided to the department.

The recurrent expenditure wage component contributed 55.28% of the overall budget and the non-wage component taking 24.96%. Development expenditure planned is standing at 19.76% which is all domestic development as the department has no donor funds. The majority of the funds shall be for Survey and Titling of Livestock Holding ground, Construction of Slaughter Slab, Construction of Market stalls, Oil seeds production promotion, Crop/Livestock pests, vectors & disease control.

### (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
<i>Function: 0181 Agricultural Extension Services</i>			
<i>Function Cost (US\$ '000)</i>	0	0	8,000
<i>Function: 0182 District Production Services</i>			

# Vote: 522 Katakwi 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 livestock vaccinated	100000	60000	105000
No. of livestock by type undertaken in the slaughter slabs	12000	8550	14000
No. of fish ponds constructed and maintained	5	4	10
No. of fish ponds stocked	0	0	5
Quantity of fish harvested	45000	34500	50000
No of valley dams constructed	3	0	
No of slaughter slabs constructed	2	0	1
No of plant marketing facilities constructed		0	1
<b>Function Cost (US\$ '000)</b>	<b>490,243</b>	<b>189,170</b>	<b>456,931</b>
<b>Function: 0183 District Commercial Services</b>			
No of awareness radio shows participated in	4	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	2	6
No of businesses inspected for compliance to the law	30	8	35
No of businesses issued with trade licenses	30	8	35
No of awareness radio shows participated in	4	0	
No of businesses assisted in business registration process	30	6	
No. of market information reports disseminated		0	4
No of cooperative groups supervised	15	8	20
No. of cooperative groups mobilised for registration	5	2	6
No. of cooperatives assisted in registration	5	2	6
No. of tourism promotion activities mainstreamed in district development plans	1	1	
No. and name of new tourism sites identified	03	2	
No. of value addition facilities in the district		3	
A report on the nature of value addition support existing and needed		NO	
<b>Function Cost (US\$ '000)</b>	<b>7,250</b>	<b>1,213</b>	<b>8,400</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>497,493</b>	<b>190,383</b>	<b>473,331</b>

### 2015/16 Physical Performance up to March

Vaccinated 25,000 birds, 150 farmers received the second batch of Restocking animals, Distributed the following planting materials to farmers under Operation Wealth Creation (OWC): Citrus - 51,000 seedlings & Mangoes - 11,480 seedlings. Trained 15 Farmer Field and Life Schools in Toroma sub-county, Trained 40 fish farmers.

### Planned Outputs for 2016/17

1. Livestock Holding ground surveyed and titled 2. Mobile Plant Clinics/Demos on pests control techniques conducted in all LLGs 3. Vaccinate 15,000 H/C & 90,000 Birds 4. Construction of Mill House & installation of two (2) Rice mills 5. Aquaculture promoted especially cage fish farming 6. Quality Assurance of Planting materials/Seeds, Fish catch at Landing sites/markets and Meat in Slaughter slabs 7. Distribution of agricultural inputs (seeds/planting materials) to all categories of farmers under OWC 8. Distribution of 475 animals to farmers under Restocking programme

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

Restocking programme under Office of the Prime Minister, De-silting/Rehabilitation of Valley Dams by Ministry of Water and Environment, Support to Farmer Field and Life Schools programme by FAO

# Vote: 522 Katakwi District

## Workplan 4: Production and Marketing

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

#### 1. Unpredictable weather pattern due to climate change

The unpredictable rainfall pattern affects timely planting of seeds by farmers. Also the occurrence of floods/water-logging have been frequent leading to destruction of crops in the field

#### 2. Pests & Diseases for both Crops and Livestock

There has been frequent pests & disease attacks in both crops and livestock affecting production and productivity e.g. CBPP in cattle, Cassava Brown Streak Disease in cassava and New Castle disease in poultry

#### 3. Inadequate funding & staffing in the department

Following the restructuring of NAADS, there has been inadequate extension staff at the sub-county level, the Department is big comprising of five (5) sectors with inadequate funding

## Workplan 5: Health

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,848,383	2,126,763	2,511,860
District Unconditional Grant (Non-Wage)	28,500	20,779	3,600
Multi-Sectoral Transfers to LLGs	29,452	13,159	21,366
Sector Conditional Grant (Non-Wage)	288,722	216,541	288,722
Sector Conditional Grant (Wage)	2,501,709	1,876,284	2,198,173
<i>Development Revenues</i>	1,502,503	567,776	596,170
Development Grant	161,933	161,933	0
District Discretionary Development Equalization Grant		0	47,950
Donor Funding	1,195,886	335,504	461,619
Multi-Sectoral Transfers to LLGs	20,821	19,409	70,802
Transitional Development Grant	123,863	50,930	15,798
<b>Total Revenues</b>	<b>4,350,885</b>	<b>2,694,539</b>	<b>3,108,030</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,848,383	2,092,112	2,511,860
Wage	2,501,709	1,876,284	2,198,173
Non Wage	346,674	215,828	313,688
<i>Development Expenditure</i>	1,502,503	377,881	596,170
Domestic Development	306,616	60,464	134,550
Donor Development	1,195,886	317,417	461,619
<b>Total Expenditure</b>	<b>4,350,885</b>	<b>2,469,993</b>	<b>3,108,030</b>

#### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the department received 41% of the planned revenue where recurrent was 50% and development was 24%. It did not achieve the expected 50% mark because of multi-sectoral transfers as a result of poor local revenue collections by the LLGs otherwise all revenues achieved the expected. Donor funding represented only 19% of the planned quarter revenue as opposed to 50% because most donors are winding up their support to the district and that they follow a calendar year for their budgets.

Total revenue received for the quarter was UGX 932,751,000 which represented 86% of the planned revenue.

Recurrent revenue planned was UGX 712,096,000 and received was UGX 709,413,000 i.e.100%. Planned



# Vote: 522 Katakwi District

## Workplan 5: Health

development revenue was UGX 375,626,000 and received UGX 223,338,000 i.e.59%.

Cumulatively the expenditure was 37% where recurrent expenditure was 49% and development at 14%.

Total Expenditure for the quarter was UGX 836,852,000 out of planned UGX 1,087,722,000 representing 77% of the planned expenditure. Recurrent was UGX 704,390,000 representing 99% of planned recurrent and development was UGX 132,462,000 representing 35% of planned development expenditure for the quarter

There was unspent balance of UGX 187,829,000 (4%) of which recurrent is UGX 25,421,000(1%) and development was UGX 162,408,000 (11%). These balances were caused as a result of delayed accessing of funds due to the newly installed Integrated Financial management system and poor network has caused delayed access of funds.

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

The department expects to get total revenue which is 81.6% recurrent and 18.4% development. Total revenue reduced by 28.6% citing a reduction in PHC wage and reduced donor funding. 100% of the funds to pay staff salaries are expected to come from the central government, PHC non-wage funds received will be divided using a ratio of 18%:82% for DHOs office and LLUs, donor funding is expected to contribute to 29.2% of the budget and government funding will contribute 70.8% of the total sector budget.

Expenditure is expected to be 81.6% recurrent and development expenditure which is both domestic and donor development standing at 5% and 13.38% respectively against the total budget expenditure. However 100% of PHC non-wage funds for LLUs is expected to be transferred directly from the center to LLUs.

### (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
<b>Function: 0881 Primary Healthcare</b>			
Number of outpatients that visited the NGO Basic health facilities	25321	9446	26352
Number of inpatients that visited the NGO Basic health facilities	2792	2329	3214
No. and proportion of deliveries conducted in the NGO Basic health facilities	498	466	1852
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1564	912	1645
Number of trained health workers in health centers	80	65	120
No of trained health related training sessions held.	60	48	36
Number of outpatients that visited the Govt. health facilities.	69778	114711	99562
Number of inpatients that visited the Govt. health facilities.	10486	11722	10568
No and proportion of deliveries conducted in the Govt. health facilities	2699	3387	3285
% age of approved posts filled with qualified health workers	70	58	70
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	76	80
No of children immunized with Pentavalent vaccine	6321	8195	6459
No of staff houses constructed	1	0	3
No of maternity wards constructed	1	0	1
Value of medical equipment procured	0	0	1
<b>Function Cost (UShs '000)</b>	<b>4,350,885</b>	<b>2,469,993</b>	<b>289,060</b>
<b>Function: 0882 District Hospital Services</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>308</b>	<b>109,250</b>

# Vote: 522 Katakwi 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
<b>Function: 0883 Health Management and Supervision</b>			
Function Cost (US\$ '000)	0	308	2,709,720
Cost of Workplan (US\$ '000):	4,350,885	2,469,993	3,108,030

### 2015/16 Physical Performance up to March

OPD attendance stands at 48% of the annual target, Deliveries in Health units at 24% of the annual, Pentavalent vaccine coverage (DPT3+HepB+Hia) at 36% of annual target, PMTCT mothers tested and received results at 27%. Pit latrine coverage stood at 73%, hand washing coverage for the quarter was 22%. Approved posts filled by trained Health workers at 58% for the entire District and 38% for the District Hospital CPR at 32%

### Planned Outputs for 2016/17

The following key outputs are expected to be realized. Outpatient attendance (Measure of accessibility and utilization of OPD services) stands at 125%; Immunization coverage at 100%; Antenatal care attendance (first time) 98%; Antenatal care attendance 60%, 35% increase in utilization of modern FP methods; Deliveries in health units at 65%; increase to 70% of approved posts filled by trained health workers from 63% to 68%; HIV/AIDS services availability at 80% of health facilities without stock outs and TB case detection rate of 70%.

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

IRS, Community sensitization on Family Planning by way of healthy choices radio programmes, provision of ITNs and Maama kits to pregnant women, Regular Malaria audits, provision of starter kits for PHAs, provision of VHTs with bicycles and VHT kits, mentoring of youth corner managers on YFHs, training of peer educators, Implementation of Neglected Tropical Diseases Treatment, support to Immunisation Activities in the District.

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

#### 1. Understaffing

Poor attraction and retention of key Health staff like Doctors, midwives, Lab personnel, Anaesthetic officers

#### 2. Delayed release of PHC Funds and Delayed delivery of Drugs and supplies

There has been delay in release of PHC funds affecting all the activities of the HFs like outreaches, and other services that depend on PHC non Wage and stock out of drugs and other medical suppliers

#### 3. Transport

HFs do not have running motorcycles/bicycles to support in outreach service

## Workplan 6: Education

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	6,076,656	4,451,799	6,899,573
District Unconditional Grant (Non-Wage)	25,500	18,592	23,500
District Unconditional Grant (Wage)	45,549	34,164	45,549
Locally Raised Revenues	18,000	4,860	22,000

# Vote: 522 Katakwi District

## Workplan 6: Education

Multi-Sectoral Transfers to LLGs	9,433	4,235	90,450
Other Transfers from Central Government	5,000	6,170	10,600
Sector Conditional Grant (Non-Wage)	974,083	634,459	974,083
Sector Conditional Grant (Wage)	4,999,090	3,749,319	5,733,390
<i>Development Revenues</i>	787,878	775,866	1,040,172
Development Grant	638,317	638,317	160,724
District Discretionary Development Equalization Grant	87,883	86,676	182,500
Multi-Sectoral Transfers to LLGs	61,677	50,873	464,948
Transitional Development Grant		0	232,000
<b>Total Revenues</b>	<b>6,864,533</b>	<b>5,227,664</b>	<b>7,939,745</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	6,076,656	4,422,432	6,899,573
Wage	5,044,639	3,783,483	5,778,939
Non Wage	1,032,016	638,949	1,120,634
<i>Development Expenditure</i>	787,878	177,023	1,040,172
Domestic Development	787,878	177,023	1,040,172
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>6,864,533</b>	<b>4,599,455</b>	<b>7,939,745</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the department received 76% of the planned revenue where recurrent was 73% and development was 98%. It achieved the expected 75% mark because all the development revenue for the financial year has been sent (quarter 4 inclusive).

The department in the quarter obtained a total revenue representing 117% of the planned. Recurrent revenue was 105% of the total planned while development revenue was 210% of total planned. All revenues achieved the anticipated target except for Local Revenue which was 82% as result of poor revenue collection arising from unfavorable weather conditions. Others are grants to schools that are given to schools only three times in the FY were not sent in the quarter.

Cumulatively the actual expenditure incurred represented 67% of the planned and as compared to the cumulative funds realized the expenditure stood at 87.98%. Recurrent expenditure was 73% of the annual planned recurrent revenue while development was 22% of annual planned.

During the quarter the total expenditure incurred stood at 101% out of which the recurrent expenditure represented 105% of the planned recurrent expenditure while on the other hand development expenditure was 71% of the planned. There was unspent balance of UGX 628,211,000 (9%) meant for development projects and for supplies awaiting contractors to accomplish construction works.

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

The department earmarks to get total revenue of which recurrent revenue is 86.9% of the total planned and development revenue at 13.1% of total planned. Salaries constitute the largest proportion of revenues for the department otherwise all the revenues remained as in the previous FY.

The wage component translates to 72.78% of the total budget while Non-Wage component is at 14.12% of the total budget. This therefore shows that the department has the largest number of staff. The development expenditure which is all domestic development constitutes 13.1% of the total budget and comprises of SFG, DDEG, construction of secondary schools grant and LGMSD. No donor funding contributes to the service of 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

# Vote: 522 Katakwi 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
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	55000	49600	55000
No. of student drop-outs	3700	5400	4500
No. of Students passing in grade one	100	0	100
No. of pupils sitting PLE	2800	0	2400
No. of classrooms constructed in UPE	0	0	6
No. of classrooms rehabilitated in UPE	5	4	4
No. of latrine stances constructed	40	15	35
No. of teacher houses constructed	2	1	1
No. of teacher houses rehabilitated	0	0	1
No. of primary schools receiving furniture	10	0	288
<b>Function Cost (US\$ '000)</b>	<b>5,349,485</b>	<b>3,578,710</b>	<b>6,443,383</b>
<b>Function: 0782 Secondary Education</b>			
No. of teacher houses constructed	8	0	
No. of students enrolled in USE	4500	3466	4500
No. of classrooms constructed in USE	8	0	
<b>Function Cost (US\$ '000)</b>	<b>1,133,825</b>	<b>775,362</b>	<b>1,101,383</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	45	18	25
No. of students in tertiary education	600	166	400
<b>Function Cost (US\$ '000)</b>	<b>266,794</b>	<b>191,930</b>	<b>265,249</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	77	69	96
No. of secondary schools inspected in quarter	12	0	10
No. of tertiary institutions inspected in quarter	1	0	1
No. of inspection reports provided to Council	3	1	1
<b>Function Cost (US\$ '000)</b>	<b>114,429</b>	<b>53,453</b>	<b>127,730</b>
<b>Function: 0785 Special Needs Education</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>6,864,533</b>	<b>4,599,455</b>	<b>7,939,745</b>

### 2015/16 Physical Performance up to March

School Inspection conducted and reports produced for quarter one. Co- ordination with line ministries done. Payment of retention of construction of pit latrines done. U.P.E disbursed to 74 primary schools, USE grants disbursed to 10 Secondary schools and salaries paid to primary, secondary and tertiary institution staff and Education.

### Planned Outputs for 2016/17

Payment of teachers' salaries, Disbursement of UPE, Inspection of schools, Construction and rehabilitation of classrooms and teacher' houses with emphasis to return areas, sinking of pit latrines, organization of co-curricular activities and co-ordination with line ministries. The ten LLGs have planned to support educational activities (co curricular, prize awards to the pupil in 2015 PLE), monitored and mobilized UPE program, Construction of classrooms with office and lightening arrestors in Schools, construction of drainable VIP pit latrines with either washrooms or urinals in schools and construction of teachers houses.

# Vote: 522 Katakwi District

## Workplan 6: Education

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

LINK and SHRP support inspection, monitoring and supervision of schools. Bursaries to learners in secondary schools and tertiary institutions by BRAC, Training of SMCs by Partners World wide.

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

#### 1. Inadequate access to primary education in re-settlement areas

Children in new re-settlement areas walk 6-9 km to access primary schools.

#### 2. Poor performance at national examinations

Inadequate curriculum coverage and lack of facilities, high pupil to teacher ratio, low pupil and teacher attendance, lack of mid-day meals and scholastic materials, inadequate EMIS data collection, management and use.

#### 3. Low completion rates, especially in primary schools.

Rampant absenteeism by teachers and head teachers, walking long distances to access education and early marriages are some of the key reasons leading to drop-out of learners from school.

## Workplan 7a: Roads and Engineering

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	692,301	380,363	651,345
District Unconditional Grant (Wage)	100,076	75,057	100,076
Locally Raised Revenues	5,000	2,460	8,000
Multi-Sectoral Transfers to LLGs	11,551	5,385	12,479
Other Transfers from Central Government	575,674	297,461	
Sector Conditional Grant (Non-Wage)		0	530,789
<i>Development Revenues</i>	693,738	689,419	629,364
Development Grant	653,652	653,652	512,002
District Discretionary Development Equalization Grant		0	47,950
Multi-Sectoral Transfers to LLGs	40,086	35,767	69,412
<b>Total Revenues</b>	<b>1,386,039</b>	<b>1,069,783</b>	<b>1,280,709</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	692,301	272,666	651,345
Wage	102,853	77,025	102,853
Non Wage	589,448	195,641	548,491
<i>Development Expenditure</i>	693,738	200,117	629,364
Domestic Development	693,738	200,117	629,364
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,386,039</b>	<b>472,783</b>	<b>1,280,709</b>

#### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the department received 77% of the planned revenue out of which recurrent revenue represented 55% of the planned recurrent while for the development revenue was 99% of the planned.

During the quarter the department received UGX 529,872,000 which stood at 153% of the planned amount. Recurrent revenue represented 71% while development revenue was 235% out of the planned revenues because all development funds were sent from the centre.

## Vote: 522 Katakwi District

### ***Workplan 7a: Roads and Engineering***

Cumulatively the expenditure represented 34% of the planned expenses. Recurrent expenditure was 39% of the annual planned recurrent revenue while development was 29% of annual planned.

Total Expenditure for the quarter was UGX 192,955,000 representing 56% of the planned expenditure. Recurrent expenditure represented 41% of planned recurrent and development represented 70% of planned development expenditure.

The total unspent balance stood at UGX 596,999,000, translating to 42%, which is meant for projects that are on-going. Payment will be effected once contracts have been accomplished. Lower Local Governments (LLGs) also did not spend funds because of equipment breakdown at district level, which affected their performance. The equipment are shared both at district and LLGs for road maintenance activities.

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

The department earmarks to receive a total of revenue which is 7.6% less than/compared to last financial year's budget. Out of this, recurrent revenue constitutes 50.86% while development revenue constitutes 49.14% of the total budget.

The key funding sources include Road rehabilitation and Uganda Road Fund.

Under recurrent expenditure wage is expected to be 8.03% and non-wage at 42.83% of the total budget expenditure.

Development expenditure which is all domestic stands at 49.14% of the total budget 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
<b><i>Function: 0481 District, Urban and Community Access Roads</i></b>			
No of bottle necks removed from CARs	192	192	8
Length in Km of urban unpaved roads rehabilitated	0	0	14
Length in Km of Urban unpaved roads routinely maintained	10	20	
Length in Km of District roads routinely maintained	246	246	246
Length in Km of District roads maintained.	0	0	10
Length in Km. of rural roads constructed	2	1	2
<b><i>Function Cost (US\$ '000)</i></b>	<b>1,238,168</b>	<b>426,077</b>	<b>1,186,163</b>
<b><i>Function: 0482</i></b>			
<b><i>Function Cost (US\$ '000)</i></b>	<b>147,871</b>	<b>46,706</b>	<b>94,545</b>
<b><i>Cost of Workplan (US\$ '000):</i></b>	<b>1,386,039</b>	<b>472,783</b>	<b>1,280,709</b>

#### *2015/16 Physical Performance up to March*

The spent funds were mainly used on rehabilitation and low-cost sealing of Katakwi-Toroma road. Maintenance of roads too was undertaken by Road Gangs. An emergency works were undertaken on Katakwi to Toroma road

#### *Planned Outputs for 2016/17*

The expected outputs include 246kms of rural feeder roads maintained, 192 kms of community access roads maintained and rehabilitated, 12kms of rural feeder roads maintained and seal 2.5kms of Katakwi-Toroma road and provision of shades at the works yard in order to secure the storage of vehicles.

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

The unfunded priorities have been highlighted in the Development plan, which other development partners may take up. The district currently does not have development partners that are active in the road sector

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

##### *1. Inadequate funding*

## Vote: 522 Katakwi District

### Workplan 7a: Roads and Engineering

Inability of the district to meet demand to address the community transport needs for marketing and other services.

#### 2. Lack of capacity to Contractors

Most contractors lack both Financial and Technical Capacity to handle rehabilitation works.

#### 3. Lack of Equipment

The District has only the Graders but the other earth moving equipments are not available for proper work on the roads to be executed

### Workplan 7b: Water

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	83,128	32,798	62,562
District Unconditional Grant (Wage)	20,497	15,375	20,497
Multi-Sectoral Transfers to LLGs	62,631	17,423	3,621
Sector Conditional Grant (Non-Wage)	0	0	38,443
<i>Development Revenues</i>	532,230	532,262	352,540
Development Grant	531,725	531,725	225,865
District Discretionary Development Equalization Grant		0	25,000
Multi-Sectoral Transfers to LLGs	505	538	101,676
<b>Total Revenues</b>	<b>615,358</b>	<b>565,061</b>	<b>415,102</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	83,128	32,798	62,562
Wage	23,274	17,343	20,497
Non Wage	59,854	15,455	42,065
<i>Development Expenditure</i>	532,230	153,859	352,540
Domestic Development	532,230	153,859	352,540
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>615,358</b>	<b>186,658</b>	<b>415,102</b>

#### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the sector received 92% of the planned revenue out of which recurrent revenue represented 39% of the planned recurrent while for the development revenue was 100% of the planned.

During the quarter the department received UGX 300,257,000 which stood at 195% of the planned. Recurrent revenue represented 55% while development revenue was 217% out of the planned revenues. The high percentages were because of release of all development funds meant even for fourth quarter in the 3rd quarter.

Cumulatively the expenditure was UGX 186,658,000 which represented 30% of the planned. Recurrent expenditure was 39% of the annual planned recurrent revenue while development was 29% of annual planned.

Total Expenditure for the quarter represented 34% of the planned expenditure out of which recurrent represented 55% of planned recurrent while development represented 31% of planned development expenditure.

The total unspent balance stood at UGX 378,403,000, translating to 61%, which is meant for projects that are on-going. Payment will only be effected once contracts have been accomplished.

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

The sector expects to receive funds from Central Government through conditional grants which is less than the previous FY (2015/2016) allocation. The reduction is by 32.54% as compared to the previous financial year's budget

# Vote: 522 Katakwi District

## Workplan 7b: Water

originating from domestic development grant funding which reduced by more than a half.

The recurrent expenditure constitutes 15.07% while development constitutes 84.93% of the total budget which is all domestic development.

### (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
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of deep boreholes drilled (hand pump, motorised)	3	5	0
No. of deep boreholes rehabilitated	0	0	6
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
No. of supervision visits during and after construction	40	30	20
No. of water points tested for quality	120	70	200
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	120	70	200
No. of water points rehabilitated	0	0	6
No. of water pump mechanics, scheme attendants and caretakers trained	35	18	0
No. of water and Sanitation promotional events undertaken	10	7	12
No. of water user committees formed.	60	30	6
No. of Water User Committee members trained	60	30	6
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	3	10
<b>Function Cost (US\$ '000)</b>	<b>565,841</b>	<b>171,122</b>	<b>352,325</b>
<b>Function: 0982 Urban Water Supply and Sanitation</b>			
<b>Function Cost (US\$ '000)</b>	<b>49,517</b>	<b>15,536</b>	<b>62,777</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>615,359</b>	<b>186,658</b>	<b>415,102</b>

### 2015/16 Physical Performance up to March

The spent funds were on software follow-ups of projects, borehole siting activities in form of community sensitisation for the water works just like in the previous quarter. This targeted the following projects: borehole drilling projects (05 boreholes fitted with hand pumps and 01 piped water system in Apapai, Kapujan sub-county) and borehole rehabilitation.

### Planned Outputs for 2016/17

The sector will focus mainly on continuation of pipedwater construction at Apapai rural growth centre. Software activities on water sanitation will be undertaken. Rehabilitation of at least 6 boreholes will be done.

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

Disaster risk reduction activities, radio spot messages and talk shows

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



# Vote: 522 Katakwi District

## Workplan 7b: Water

### 1. Weather

Unpredictable weather patterns which continue to hamper implementation of works

### 2. Demand

Inability of the sector to meet the increase in demand for water facilities

### 3. Operation and maintenance

Operation and maintenance costs have negatively affected performance of constructed facilities

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	240,913	162,797	148,398
District Unconditional Grant (Non-Wage)	9,700	7,072	9,900
District Unconditional Grant (Wage)	101,646	76,236	101,646
Locally Raised Revenues	18,700	2,463	6,000
Multi-Sectoral Transfers to LLGs	28,455	15,217	26,046
Sector Conditional Grant (Non-Wage)	82,411	61,809	4,806
<i>Development Revenues</i>	12,399	9,099	65,062
District Discretionary Development Equalization Grant	8,951	6,948	29,500
Locally Raised Revenues	1,300	0	
Multi-Sectoral Transfers to LLGs	2,147	2,151	35,562
<b>Total Revenues</b>	<b>253,311</b>	<b>171,896</b>	<b>213,459</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	249,014	140,136	148,398
Wage	105,315	78,836	105,315
Non Wage	143,698	61,300	43,082
<i>Development Expenditure</i>	4,297	2,381	65,062
Domestic Development	4,297	2,381	65,062
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>253,311</b>	<b>142,517</b>	<b>213,459</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively outturn for revenue accounts for 68% of the planned revenue of which recurrent revenue accounted for 68% of the planned recurrent while for the development revenue was 70% of the planned. Local revenue could not reflect 75% because of poor revenue collection.

The Department in the quarter realized total recurrent revenues of UGX 58,102,000 which translated to 92% of the quarterly budget and development revenue for the Quarter realized was UGX 1,712,000 which represented 159% because all development funding for QIV was sent in the quarter.

Cumulatively the expenditure was UGX 142,517,000 which represented 56% of the planned. Recurrent expenditure was 56% of the annual planned recurrent revenue while development was 55% of annual planned.

The Recurrent expenditures in the quarter accounts for 110% of the planned total expenditure in the Quarter while development expenditure stood at 195%, because of inadequate funds released. Overall the expenditure incurred in the quarter out of the planned represented 111%.

There was unspent balance of UGX 27,379,000 both recurrent and Development meant for Screening of Development

# Vote: 522 Katakwi District

## Workplan 8: Natural Resources

Projects at Sub-county Levels , Land Demarcation for institutional land, Establishment of woodlots at primary schools in Kapujan Sub-county, Payment for Construction of Energy Saving Stoves at Toroma Girls and Usuk Primary Schools.

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

The Department expects recurrent revenues of 69.52% from the total budget and development of 30.48%. In overall terms the budgeted revenues declined as compared to the previous FY by 15.73% because of great reduction from sector conditional grant.

The recurrent expenditure wage component contributed 49.34% of the overall budget and the non-wage component taking 20.18%. Development expenditure planned is standing at 30.48% which increased as compared to that of last FY because of Multi -sectoral transfers where most LLGs budgeted DDEG funds for environmental issues.

### (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
<b>Function: 0983 Natural Resources Management</b>			
No. of monitoring and compliance surveys/inspections undertaken		0	4
No. of Water Shed Management Committees formulated		0	4
No. of Wetland Action Plans and regulations developed	4	4	4
No. of community women and men trained in ENR monitoring	4	2	4
No. of monitoring and compliance surveys undertaken	10	5	4
No. of new land disputes settled within FY	12	9	10
Area (Ha) of trees established (planted and surviving)	4	4	4
Number of people (Men and Women) participating in tree planting days		3	20
<b>Function Cost (US\$ '000)</b>	<b>253,312</b>	<b>142,517</b>	<b>213,189</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>253,312</b>	<b>142,517</b>	<b>213,189</b>

### 2015/16 Physical Performance up to March

Payments of Salaries for 3 staff for the months of January, February and March ,2016,2 sub-county enforcement visits made to Magor and Usuk Sub-county, Establishment of 2 woodlots in Adodoi primary School and Omodoi primary School Sub-counties and awareness created in villages in the sub-counties of Omodoi, Ngariam, Katakwi, Palam and Ongongoja Sub-counties, 2 projects screened in 2 sites of Usuk and Omodoi Sub counties, Monitored the Status of the Environment and Natural Resources throughout the 10 sub-counties in the District (Katakwi, Kapujan , Usuk, Ongongoja , Physical planning committee meetings held and communities sensitised on the physical planning Act., Ngariam, Palam, Toroma, Magoro and Katakwi Town council, Physical planning committee meetings held and communities sensitised on the physical planning Act, Land in Palam subcounties was demarcated

### Planned Outputs for 2016/17

Screening of 10 Development projects at District and Sub-county levels, Training of the Sub-counties and Local Environment Committees on Environment and climate Change , Demarcation of 4km of Wetlands along Bisina Wetland., Compliance Monitoring on the Status of Environment and Natural Resources, Establishment of 3 Tree nurseries at Sub-county level, Distribution of Seedlings, Preparation of local physical plans, Mentoring of the physical planning committees, Sensitisation on the Environment, Forestry, Physical planning and Land issues and Ensuring smooth running of attendance of workshops, Maintenance of vehicles and motorcycles .

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

# Vote: 522 Katakwi District

## Workplan 8: Natural Resources

Uganda Redcross Society will implement actions on Climate Change adaptation in Ngariam Sub-county, LWF will continue in Sensitisation of the communities on Environmental Management, Environmental Policies and Laws and Agroforestry activities. TPO implements Activities on Disaster Risk Reduction like Construction of Valley dams, Establishment of tree nurseries in Magoro Sub-County and construction of Climate Change Centres.

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

#### 1. Limited Space

The Natural Department has inadequate office space. The sectors are housed in other departments and are scattered, hence limiting sharing and proper co-ordination.

#### 2. Inadequate staff

The Total number of staff in the structure for the Natural Resources Department is 18, however, only 3 are currently in post: i.e. The District Forestry Officer, District Physical Planner and the Senior Environment Officer.

#### 3. Emerging issue on Climate Change

This is a new phenomenon that has had significant impacts on the population and Service Delivery, yet there are limited skills to manage.

## Workplan 9: Community Based Services

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	691,852	106,372	130,698
District Unconditional Grant (Non-Wage)		0	3,505
District Unconditional Grant (Wage)	57,017	42,750	57,017
Locally Raised Revenues	6,000	1,620	2,000
Multi-Sectoral Transfers to LLGs	22,221	11,922	26,442
Other Transfers from Central Government	563,500	17,745	
Sector Conditional Grant (Non-Wage)	43,114	32,335	41,733
<i>Development Revenues</i>	155,792	85,476	402,049
District Discretionary Development Equalization Grant	1,230	1,141	650
Donor Funding	95,000	22,511	72,000
Multi-Sectoral Transfers to LLGs	59,126	61,824	3,900
Other Transfers from Central Government		0	321,151
Transitional Development Grant		0	4,348
Unspent balances – Other Government Transfers	436	0	
<b>Total Revenues</b>	<b>847,644</b>	<b>191,847</b>	<b>532,746</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	691,852	106,001	130,698
Wage	58,769	43,992	58,769
Non Wage	633,083	62,009	71,928
<i>Development Expenditure</i>	155,792	78,787	402,049
Domestic Development	60,792	60,677	330,049
Donor Development	95,000	18,110	72,000
<b>Total Expenditure</b>	<b>847,644</b>	<b>184,787</b>	<b>532,746</b>

# Vote: 522 Katakwi District

## Workplan 9: Community Based Services

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively the department realized total revenue of UGX 191,847,000 which is 23% of the total annual budget. Recurrent revenue realized stood at 15% of the planned and development revenue realized translated to 23% from the planned.

During the 3rd quarter, the department realized total revenue of UGX 77,633,000 which is 37% Of the total budget planned. The recurrent revenue for the department was UGX 34,238,000 which is 20% of the planned while development revenue was at 69 %. Other government Transfers stand at 4% because only YLP operations grant was received, No funds were received from local funds because of poor local revenue collection.

The expenditure in the quarter was UGX 84,428,000 which was 40% of the planned total expenditure. Recurrent and development expenditures were 15% and 51% respectively against the planned.

The unspent balance of 7,060,000 (1%) is meant for monitoring and supervision of YLP projects and for follow up support to women groups.

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

The department's annual planned revenue budget dropped by 37.15% from that of the previous FY due to cuts for funds under YLP. On the other hand, the planned budget for 2016/17 allocation on Women entrepreneurship project budgets had a decrease in funding. The ratio of recurrent revenue to development revenue stand at 1 : 3.08 .

The recurrent expenditure constitutes 24.34 % while development constitutes 75.66% of the total budget which is for both domestic and donor development. However YLP is expected to constitute the highest percentage of 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
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	40	40	20
No. of Active Community Development Workers	2	4	10
No. FAL Learners Trained	75	55	40
No. of children cases ( Juveniles) handled and settled	60	40	30
No. of Youth councils supported	10	4	4
No. of assisted aids supplied to disabled and elderly community	10	16	15
No. of women councils supported	10	4	20
<b>Function Cost (UShs '000)</b>	<b>847,644</b>	<b>184,787</b>	<b>532,746</b>
<b>Cost of Workplan (UShs '000):</b>	<b>847,644</b>	<b>184,787</b>	<b>532,746</b>

### 2015/16 Physical Performance up to March

The department performed the following activities ,held meetings with youth women and disability groups ,held youth day celebrations conducted coordination meetings with FAL instructors, GBV SMAGS groups, partners, CDOS. Submitted reports to MGLSD.

### Planned Outputs for 2016/17

The department has planned for;community mobilisation and sensitisation,support vulnarable groups of women ,youth,PWD to access funds under women Enterprenurship project and Youth livelihood projects conduct coordination meetings ,lobby dialogue and advocay. Facilitate depatmental meetings,FAL Insructors,women ,youth,and disability councils. Promote juvenile justice,refferals counselling and resettlement of OVC.Conduct group formation and trainings of vulnarable groups.planning,budgetting and reporting for the department.

# Vote: 522 Katakwi District

## Workplan 9: Community Based Services

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

NGOs will support some of the referral network, sub contract CBOs to implement some of the OVC activities, donors support the department to implement SGBV Programmes, Central Government provides an oversight role and refresher workshops.

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

#### 1. low staffing

The department is poorly staffed both at district and sub county level (out of 20 sub county CDOS and ACDOS, only 4 substantive staff are in place) At district only 2 are available. This affects service delivery leading to poor performance.

#### 2. Inadequate funding

99% of department funding is donor whose funds are for specific projects leaving most of the activities unfunded such as OVC support, tracing, referrals and juvenile justice, office running costs and motivation of community structures

#### 3. Inadequate logistics

The department has one old vehicle whose running costs have proved high, equally the 4 ACDOS at sub county have very old motorcycles that are costly to repair. This in summary impacts negatively in performance including posing life risk to officers.

## Workplan 10: Planning

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	96,977	61,991	105,711
District Unconditional Grant (Non-Wage)	28,010	20,422	44,554
District Unconditional Grant (Wage)	40,247	30,186	51,197
Locally Raised Revenues	18,501	3,929	9,250
Multi-Sectoral Transfers to LLGs	690	308	710
Support Services Conditional Grant (Non-Wage)	9,529	7,147	
<i>Development Revenues</i>	143,685	36,903	106,155
District Discretionary Development Equalization Grant	14,007	13,263	14,727
District Unconditional Grant (Non-Wage)		0	4,500
Donor Funding	126,178	23,640	81,178
Locally Raised Revenues	3,500	0	5,750
<b>Total Revenues</b>	<b>240,662</b>	<b>98,894</b>	<b>211,865</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	98,605	47,834	105,711
Wage	40,247	30,186	51,197
Non Wage	58,358	17,648	54,514
<i>Development Expenditure</i>	142,056	22,125	106,155
Domestic Development	15,878	1,976	24,977
Donor Development	126,178	20,149	81,178
<b>Total Expenditure</b>	<b>240,662</b>	<b>69,959</b>	<b>211,865</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively realized total revenue which transformed to 41% of the total annual budget. Recurrent

## Vote: 522 Katakwi District

### Workplan 10: Planning

revenue realised stood at 64% of the planned while development revenue realised translated to 25% from the planned. Donor funding performed poorly i.e. at 19% because no funds so far have been received from UNICEF which is supposed to be largest contributor for the department. Local revenue continues to affect the services of the department because of low collections exhibited.

In the quarter the department realized total revenue which translates to 46% of the planned quarterly budget. Planned recurrent revenue was UGX 24,652,000 and actually received 89% while actual development revenue realised was 16% of the planned. Some revenues don't represent 100% in the quarter citing no local revenue due to poor local revenue collection and no donor funds realised.

Cumulative expenditure outturn was UGX 69,959,000 representing 29% of the planned total expenditure. Recurrent and development expenditures transformed to 49% and 16% respectively to the planned. The ratio of cumulative expenditure to cumulative revenue allocated stands at 1:1.41.

The expenditure in the quarter was UGX 16,580,000 i.e. 28% of the planned total expenditure. Recurrent and development expenditures were 67% and 0% respectively against the planned quarter expenditure.

There was unspent balance of 28,935,000 (12%) which funds are meant for procurement of items e.g. solar system batteries and vehicle tyres.

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

The department earmarks to get total revenue which is 11.97% lower than that of the previous FY. The major fall was from donor funding where UNICEF is earmarking little support for the department. Recurrent and development revenues stood at 49.9% and 50.1% respectively from planned budget.

The recurrent expenditure is 49.9% of the total expenditure which includes wage and non-wage and respectively constitutes 24.16% and 25.73% of the overall budget while development expenditure covers 50.1% of the total planned 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
<b>Function: 1383</b>			
No of qualified staff in the Unit	2	2	2
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (UShs '000)</b>	<b>240,662</b>	<b>69,959</b>	<b>211,865</b>
<b>Cost of Workplan (UShs '000):</b>	<b>240,662</b>	<b>69,959</b>	<b>211,865</b>

#### 2015/16 Physical Performance up to March

Payment of Salaries for 3 months; Prepared reports and work plans and submitted to line ministries; Three monthly minutes of the TPC meetings (one meeting every month); Quarterly coordination meeting held at district headquarters; Procured computer accessories (Toner), Prepared LGMSD quarterly report & work plan, Conducted coordination meetings with line Ministries, Form B report prepared and produced, Birth Records Data entered into Mobile VRS- 5,260 Records, Birth certificates Printed conducted review and planning meetings at district headquarters, Annual review meeting conducted, updated the statistical indicators, planning and budget conference; BFP production.

#### Planned Outputs for 2016/17

The planned outputs include:-District development strategies, plans and budgets formulated, developed and coordinated; District Development Plans produce; reports on monitoring and evaluation; District Management Information System maintained; An up-to-date bank developed and maintained; Minutes of Technical Planning Committee produced; BFP, Budget, work plans and reports produced ; Data collected, analyzed, disseminated and managed; Vital registration managed.

# Vote: 522 Katakwi District

## Workplan 10: Planning

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

The department is mainly not supported by NGOs, donors and central government outside its budget. Some NGOs try to support the department on sensitization of communities in planning but the coverage is very limited to very few villages.

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

#### 1. Staffing Gaps

The department staffing structure level is seven staff (4 technical and 3 supports) but lacks two technical staff and two supports staff hence the existing staff being overloaded with work and resulting into delay in performance.

#### 2. Inadequate transport and office equipment

Most department activities are field based therefore transport availability is very necessary for the execution of duties. Also the office space is very inadequate even to the existing skeleton staff.

#### 3. Inadequate planning capacity at lower levels (LLGs)

LLGs need to be equipped with planning skills so that the quality of plans is improved. There is need to train the communities and LLGs on Development Planning using the harmonized participatory planning guide from the MoLG.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	82,979	53,392	82,405
District Unconditional Grant (Non-Wage)	17,300	12,613	21,184
District Unconditional Grant (Wage)	35,598	26,700	41,750
Locally Raised Revenues	15,000	4,050	10,000
Multi-Sectoral Transfers to LLGs	9,198	5,617	9,471
Support Services Conditional Grant (Non-Wage)	5,883	4,412	
<i>Development Revenues</i>	4,850	4,287	3,100
District Discretionary Development Equalization Gran	4,850	4,287	3,100
<b>Total Revenues</b>	<b>87,829</b>	<b>57,679</b>	<b>85,505</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	85,479	54,223	82,405
Wage	39,974	28,797	46,126
Non Wage	45,505	25,426	36,279
<i>Development Expenditure</i>	2,350	0	3,100
Domestic Development	2,350	0	3,100
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>87,829</b>	<b>54,223</b>	<b>85,505</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received total revenue of UGX 57,679,000 representing a total release of 66%. Recurrent revenue accounted for 65% of the planned recurrent while for the development revenue accounted for 103% of the planned. Local revenue accounted for only 27% because of poor revenue collection exhibited by LLGs and the district. Development was 103% because all the development funds were released in the third quarter. In the quarter, the department received total revenue of UGX 21,195,000 against the planned revenue representing a

## Vote: 522 Katakwi District

### Workplan 11: Internal Audit

total release of 97%. Recurrent revenue and development revenue received respectively represented 93% and 228% respectively.

Cumulatively the expenditure was UGX 54,223,000 which represented 62% of the planned and as compared to the cumulative funds received the expenditure stood at 94%. Recurrent expenditure stood at 63% of the planned recurrent revenue while development was 0% of planned.

During the quarter expenditure stood at UGX 20,132,000 representing 92% and all of it was recurrent expenditure while development was 0%.

UGX 3,456,000 (4%) remained unspent and this is composed of recurrent revenue and development revenue.

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

The department earmarks to get total revenue which is 2.65% less than that of the previous FY. The decrease arose due to the consolidation of Central Government grants. Out of this revenue, recurrent revenue contributes 96.37% while development revenue contributes 3.63%. Under multi-sectoral transfers to Town Council, its revenue constitutes 11.1% of the department budget. Wage constitutes 46.2% and recurrent 53.8% of the urban council budget.

The recurrent expenditure is 96.37% of the total budget, which includes wage and non-wage, where Wage constitutes 56% while non-wage constitutes 44% of the total recurrent expenditure. Development expenditure covers 3.63% of the planned total 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
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	31/10/2015	4/5/2016	31/10/2016
<b>Function Cost (UShs '000)</b>	<b>87,829</b>	<b>54,223</b>	<b>85,505</b>
<b>Cost of Workplan (UShs '000):</b>	<b>87,829</b>	<b>54,223</b>	<b>85,505</b>

#### 2015/16 Physical Performance up to March

UGX 20,132,000 was spent on;

Payment of staff salaries; Financial auditing of lower local governments of Usuk, Katakwi, Toroma and Magoro; Production and Submission of second quarter report to the relevant stakeholders; Attending IFMS payments security meeting in Kampala; Attending ICPAU seminars in Kampala and Mbale; Witnessing handovers by Accountants in all the LLGs; procurement of a box of purple pens; Repair of vehicle; Office maintenance; Verification of drugs; Attending LG Auditors seminar in Arua and submission of a report to MOFPED on the status of impelmemntation of audit recommendations.

#### Planned Outputs for 2016/17

District Audit function managed and coordinated, Financial audits carried out, Special audit assignments carried out, Internal audit reports produced and submitted to relevant stake holders, Risk management process facilitated and evaluated, Audit inspection and performance audit carried out, Financial internal controls evaluated and reviewed, Implementation of audit recommendations carried out, Financial and operational procedures to ensure value for money facilitated, and Receipt, custody and utilization of financial resources controlled.

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

There are no donors that contribute to the department. And external audits are done by the Auditor General, usually at the end of the financial year

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



## **Vote: 522** Katakwi District

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

#### *1. Financial resources*

The department relies largely on the locally raised local revenue and unconditional grant, which revenue is meagre. In terms of transport, the department has only one running motor cycle.

#### *2. Staffing gaps*

The department has only 3 staffs out of 5 approved establishments

#### *3. Office Space*

The 3 staffs are sharing two small rooms and these rooms are congested.