

# Vote: 548 Pallisa 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.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Name and Signature:

Name and Signature:

\_\_\_\_\_  
Chief Administrative Officer/Accounting Officer

\_\_\_\_\_  
Permanent Secretary / Secretary to The Treasury

Pallisa 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

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	700,104	395,489	733,349
2a. Discretionary Government Transfers	3,659,752	1,747,267	5,829,176
2b. Conditional Government Transfers	23,835,877	18,417,184	25,264,573
2c. Other Government Transfers	1,249,268	653,610	333,389
3. Local Development Grant		658,076	0
4. Donor Funding	505,095	335,792	409,750
<b>Total Revenues</b>	<b>29,950,096</b>	<b>22,207,418</b>	<b>32,570,238</b>

#### Planned Revenues for 2016/17

The District expects a total of U\$32.5 billion representing an increment of 8% from the FY 2015/16 and that is attributed to enhancement of Primary Teachers salary by 15% , Pension and Gratuity allocation Agric. Extension salary allocation improved and DDEG to Lower local Governments.

#### Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,325,921	1,271,789	7,113,319
2 Finance	419,389	319,194	428,007
3 Statutory Bodies	2,954,359	2,712,980	653,409
4 Production and Marketing	668,643	389,036	676,793
5 Health	5,782,020	4,214,726	4,986,894
6 Education	14,401,969	10,306,408	15,534,391
7a Roads and Engineering	971,123	492,180	1,044,559
7b Water	976,382	744,736	798,223
8 Natural Resources	152,744	103,360	205,733
9 Community Based Services	851,400	359,126	757,900
10 Planning	378,900	248,943	300,764
11 Internal Audit	67,245	48,861	70,245
<b>Grand Total</b>	<b>29,950,096</b>	<b>21,211,339</b>	<b>32,570,238</b>
	<i>Wage Rec't:</i>	<i>16,616,038</i>	<i>11,766,801</i>
	<i>Non Wage Rec't:</i>	<i>9,290,467</i>	<i>10,320,937</i>
	<i>Domestic Dev't</i>	<i>3,538,496</i>	<i>4,375,262</i>
	<i>Donor Dev't</i>	<i>505,095</i>	<i>409,750</i>

#### Planned Expenditures for 2016/17

The District plans to spend shs 32.5 billion compared to shs 29.9 Billion in the FY 2015/16 representing a increase of 8.7 percent .The wage component shall cost shs 17,464,289, 000 representing 54% , Non wage at shs 10,320,937,000 representing 32 percent, Development projected to cost shs 4,375,262,000 representing 13 percent and Donor supported programmes to cost shs 409,750,000 implying 1.26 percent.

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## A. Revenue Performance and Plans

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

<i>US\$ 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>700,104</b>	<b>395,489</b>	<b>733,349</b>
Market/Gate Charges	246,191	171,761	386,166
Agency Fees	58,874	20,779	39,374
Application Fees	3,001	2,870	3,000
Business licences	140,000	14,189	87,472
Group registration		0	6,000
Land Fees	5,000	3,311	5,000
Local Government Hotel Tax		0	2,000
Local Service Tax	132,026	94,387	94,681
Other Fees and Charges	76,972	58,851	82,156
Property related Duties/Fees	26,000	3,808	17,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		96	
Sale of non-produced government Properties/assets	10,000	17,565	10,000
Unspent balances – Locally Raised Revenues		7,272	
Local Hotel Tax	2,040	600	
<b>2a. Discretionary Government Transfers</b>	<b>3,659,752</b>	<b>2,405,344</b>	<b>5,829,176</b>
Urban Discretionary Development Equalization Grant	0	0	85,082
Urban Unconditional Grant (Non-Wage)	110,733	80,035	142,790
District Unconditional Grant (Wage)	2,241,660	1,175,704	1,728,371
District Unconditional Grant (Non-Wage)	588,578	429,125	940,637
District Discretionary Development Equalization Grant	658,076	658,076	2,834,035
Urban Unconditional Grant (Wage)	60,705	62,404	98,262
<b>2b. Conditional Government Transfers</b>	<b>23,835,877</b>	<b>18,417,184</b>	<b>25,264,573</b>
Support Services Conditional Grant (Non-Wage)	346,092	206,066	
Sector Conditional Grant (Wage)	14,313,673	10,528,695	15,637,656
Sector Conditional Grant (Non-Wage)	4,000,806	2,829,556	4,724,652
Pension for Local Governments	2,327,387	2,320,866	2,276,082
Gratuity for Local Governments		0	676,777
Development Grant	2,557,751	2,412,627	1,052,934
General Public Service Pension Arrears (Budgeting)		0	503,260
Transitional Development Grant	290,168	119,374	393,211
<b>2c. Other Government Transfers</b>	<b>1,249,268</b>	<b>653,610</b>	<b>333,389</b>
Min. of Gender(women groups support)	3,500	0	
Restocking		0	29,461
MOH Mass measles		118,073	
NUSAF II		4,963	
Micro projects-OPM		30,900	
DICOSS	25,000	28,708	18,000
Youth Livelihood Programme(YLP)	353,762	6,100	267,308
Unspent balances – Conditional Grants		8,154	
P.L.E	13,370	15,620	15,620
UNGENDER fund	20,000	0	
Roads maintenance (URF)	804,175	411,631	

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## A. Revenue Performance and Plans

Restocking Programme	29,461	29,461	
MoG		0	3,000
<b>4. Donor Funding</b>	<b>505,095</b>	<b>335,792</b>	<b>409,750</b>
VODP 2	20,000	0	
Envision(NTD) Health	77,000	181,088	
Global fund/HIV/RTI	100,000	38,754	
Manifest		0	208,750
MANIFEST-Health	208,750	48,341	
NTD		0	77,000
RTI/HIV		0	100,000
WaterAid	30,000	11,262	
VODP		0	24,000
SDS-SUNRISE- OVC	69,345	56,348	
<b>Total Revenues</b>	<b>29,950,096</b>	<b>22,207,418</b>	<b>32,570,238</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In 2016/17, Pallisa District Local Government projects to collect shs 733 million, to be generated from the following sources; Market/Gate Charges to contribute 53%, LST 13%, Other Fees and Charges 11%, Business licences 11%, Application Fees 4%, Agency Fees 5%, Local Revenue will contribute only 2.5% of the Total Budget Forecast meaning that the District needs to expand on the Revenue sources to be able to sustain her operations, without having to rely on the unconditional Grants

#### (ii) Central Government Transfers

The District plans to receive 96.5 percent (31,427,138,000) in form of Central Government transfers of which shs 25,264,573,000 is Conditional Government grants, shs 5,829,176,000 are discretionary Government transfers (District unconditional grant wage and non wage), shs 333,389,000 as other Government transfers.

#### (iii) Donor Funding

The Development partners support of shs 409,750,000 is expected from: MANIFEST, Envision, NTD funds and VODP.

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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>	2,002,460	945,311	5,206,011
District Unconditional Grant (Non-Wage)	123,806	56,530	111,809
District Unconditional Grant (Wage)	999,802	375,497	660,537
General Public Service Pension Arrears (Budgeting)		0	503,260
Gratuity for Local Governments		0	676,777
Locally Raised Revenues	50,000	35,000	65,009
Multi-Sectoral Transfers to LLGs	722,339	381,524	814,275
Pension for Local Governments		0	2,276,082
Support Services Conditional Grant (Non-Wage)	45,809	34,356	
Urban Unconditional Grant (Wage)	60,705	62,404	98,262
<i>Development Revenues</i>	323,461	335,170	1,907,308
District Discretionary Development Equalization Gran	48,168	42,292	112,423
Multi-Sectoral Transfers to LLGs	275,293	292,878	1,794,885
<b>Total Revenues</b>	<b>2,325,921</b>	<b>1,280,481</b>	<b>7,113,319</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,002,460	939,757	5,206,011
Wage	1,060,507	437,900	758,798
Non Wage	941,953	501,857	4,447,213
<i>Development Expenditure</i>	323,461	332,032	1,907,308
Domestic Development	323,461	332,032	1,907,308
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,325,921</b>	<b>1,271,789</b>	<b>7,113,319</b>

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

The Department realised 92% (534,313,000) of its quarterly estimates, implying 55% of annual budget performance. Of the receipts Ushs530,629,000) was expended of which 37% (175,040,000) on wages, 29% (155,202,000) on non wage and 34% (180,388,000) on development leaving balance of shs8,692,000

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

The Administrative estimates for shs 7,113,319,000 and this represents 305% change from FY 2015/16 and this is as a result of increased DDEG allocation to LLGs and shift of Pensions and gratuity from statutory Bodies. Of the Estimates 10% (758,798,000) shall be expended on Salary, 57% on Pension, gratuity and non wage 63% (4,447,213,000) while 27% (1,907,308,000) shall go for LLG development and Staff capacity building.

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

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

*Function: 1381 District and Urban Administration*

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## Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. (and type) of capacity building sessions undertaken	12	9	12
Availability and implementation of LG capacity building policy and plan	Yes	yes	yes
<b>Function Cost (US\$ '000)</b>	<b>2,325,921</b>	<b>1,271,789</b>	<b>7,113,319</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,325,921</b>	<b>1,271,789</b>	<b>7,113,319</b>

### 2015/16 Physical Performance up to March

Staff salaries for Jan-March, 2016 paid, Printed and distributed payrolls and pay slips, coordinated, supervised and monitored all Government activities in 19 Lower Administrative units, Remitted LGMSD and support to decentralised services funds to 19LLGs

### Planned Outputs for 2016/17

73 Employee salaries, pension and gratuity paid, Annual Board of Survey conducted, staff capacity building carried out, Staff Appraisal, placement, recruitment and motivation processed, mentoring and supervision of 19 LLGs conducted and remittances of funds to 19 LLGs, organise National and International function, coordinate, report and Account for all public funds, represent District in the Courts of Law, Manage all resources on behalf of the Council, pay pensioners and gratuity and remit to 19 LLGs non wage and development grants.

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

This is USAID IPS through SDS Controlled Non cash support budget to the District for Data management, SAGE by MoGLSD, Action Aids, Paconet and Uganda red cross society-Pallisa

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

#### 1. Inability to raise the staffing level to 65% of establishment.

District wage bill allocation cannot allow filling of all available vacant positions and this causes for long time acting/ caretaking in strategic positions.

#### 2. Low funding

Narrow Local revenue base and very difficult to collect.

#### 3. Inadequate infrastructure

Inadequate office to accommodate all offices for efficient service delivery. i.e Natural resources department, Community Based services and Education department.

## 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>	419,389	319,207	428,007
District Unconditional Grant (Non-Wage)	95,000	81,543	101,259
District Unconditional Grant (Wage)	247,379	182,354	247,379
Locally Raised Revenues	77,010	55,310	79,368



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## Workplan 2: Finance

<b>Total Revenues</b>	<b>419,389</b>	<b>319,207</b>	<b>428,007</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>419,389</i>	<i>319,194</i>	<i>428,007</i>
Wage	247,379	182,354	247,379
Non Wage	172,010	136,841	180,627
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>419,389</b>	<b>319,194</b>	<b>428,007</b>

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

The Department realised 100% (104,381,000) of its quarterly estimates, implying 76% of annual budget performance. All the receipts were spent such that 100% (104,808,000) was expended on wages 61% (60,785,000) and 49% (44,023,000) on non wage leaving balance of shs12,000

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

The Finance sector estimates to realise of Ugsh 428,007,000 for the FY 2016/17. This is 2% increase from FY2015/16 budget for the sector. Out of this budget, 58% (247,378,920) shall be spent on 35 finance staff salary, 38% (180,627,000) on non wage recurrent. The increment was caused by all departments anchored on IFMS Electricity and Generator power supply, IPPS-IFMS data transfer costs and deductions management.

### (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 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	30/7/2016	04/02/2016	30/08/2017
Value of LG service tax collection	132026	94386	94681
Value of Hotel Tax Collected	2040	600	2000
Value of Other Local Revenue Collections	566037	376301	636668
Date of Approval of the Annual Workplan to the Council	31/5/2016	29/02/2016	30/03/2017
Date for presenting draft Budget and Annual workplan to the Council	31/5/2016	29/02/2016	30/03/2017
Date for submitting annual LG final accounts to Auditor General	30/7/2016	28/8/2015	30/08/2018
<b>Function Cost (UShs '000)</b>	<b>419,389</b>	<b>319,194</b>	<b>428,007</b>
<b>Cost of Workplan (UShs '000):</b>	<b>419,389</b>	<b>319,194</b>	<b>428,007</b>

### 2015/16 Physical Performance up to March

Salary to 36 Finance staffs at the District, 18 sub counties and one Urban council for Jan-March 2016, Consolidated Budget 2016-17 laid before Council, processed staff salaries, emoluments and Pensions, monitored and supervised revenue collection points around the district in the 18 LLGs.

### Planned Outputs for 2016/17

Documentation and custody of District transactions, Timely staff salary and emoluments payment, Monthly, quarterly and Annual Financial statements Prepared, Financial management and Accountability for resources in the 19 LLGs, monitored and supervised remittance of funds as per council approved allocations, Revenue enumeration, assessment, verification and monitoring Conducted, Revenue collectors /Public- private service

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## Workplan 2: Finance

providers procured, ensure statutory deductions are remitted intact to Uganda Revenue Authority. Manage the running of the intergrated Financial Management system, uphold and observe District Budget as approved by Council, Offer Financial advice to the Management. Facilitate Financial Audits both Internal and External

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

SDS in enhancing DLG and LLG capabilities for increased local revenue performance and local resource mobilisation

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

#### 1. Low attitude of tax payers

local populace has low attitude to paying taxes , Seasonal business and less supportive local leaders.

#### 2. Low tax base

Limited scope Local Service Tax - exempts the majority potential tax payers ie Boda bodas . Local governments lack Tax enforcement organs to facilitate the collection of the existing taxes. Area Land committees not fully functional

#### 3. Lack of necessary facilities

Department lack means of transport for monitoring revenue effectively

## 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>	626,972	392,114	633,409
District Unconditional Grant (Non-Wage)	105,000	84,129	308,415
District Unconditional Grant (Wage)	233,996	146,500	235,644
Locally Raised Revenues	50,859	37,150	89,350
Support Services Conditional Grant (Non-Wage)	237,117	124,335	
<i>Development Revenues</i>		0	20,000
District Discretionary Development Equalization Gran		0	20,000
<b>Total Revenues</b>	<b>626,972</b>	<b>392,114</b>	<b>653,409</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,954,359	2,712,980	633,409
Wage	233,996	146,500	235,644
Non Wage	2,720,363	2,566,481	397,765
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,954,359</b>	<b>2,712,980</b>	<b>653,409</b>

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

The Department realised 123%(908,620,000) of its quarterly estimates , implying 92% of annual budget performance . Over performance caused by Gratuity and pension payment and migration of pensioners to the districts , Of the receipts 100% (914,510,000) was expended of which 5%(48,835,000) was on wages, 94%(865,677,000) on non wage leaving no balance

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

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## Workplan 3: Statutory Bodies

Statutory bodies plans for FY 2016/17 is ugshs653,409,000. This budget represents 78% decrease from Fy 2015/16 budget for the sector. The decline is attributed to relocation of Pension and Gratuity grants to Administration . Of the estimates 36%(235,644,000) shall be spent on wages, 61%(397,765,000) on non wage and development 3%(20,000,000) .

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No. of land applications (registration, renewal, lease extensions) cleared	100	3	100
No. of Land board meetings	6	2	6
No. of Auditor Generals queries reviewed per LG	5	0	3
No. of LG PAC reports discussed by Council	4	0	4
<b>Function Cost (UShs '000)</b>	<b>2,954,359</b>	<b>2,712,980</b>	<b>653,409</b>
<b>Cost of Workplan (UShs '000):</b>	<b>2,954,359</b>	<b>2,712,980</b>	<b>653,409</b>

### 2015/16 Physical Performance up to March

25 Elected political leaders, Chairperson DSC and staff salaries for Jan- March, 2016 paid, 30 councillors monthly emoluments paid, Council and Committees sittings facilitated, DSC, Contracts committee all facilitated. Areas land committees approved. Pension and Gratuity for the senior citizens paid.

### Planned Outputs for 2016/17

Workplans and Budget estimates for 2016-17 approved by council, quarterly performance review meetings held, all service providers/private public partners contracted intime, all declared positions filled, Audit queries reviewed and disposed, pay District Executive Members and Chairpersons LC III salary and gratuity for 12months, councillors emoluments and exgratia allowances to Chairperson 1 and II. Induction and training of 19 Area land committee conducted.

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

Action Aid and PACONET conduct public accountability dialogues

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

#### 1. LCI & II Bicycles not delivered

Some Districts have procured and distributed bicycles to local council chairperson yet Pallisa has not

#### 2. Staff turn over

Most of the sectors are headed by staff in acting capacity. Senior staff in the department left for other jobs and replacement has not been conducted.

#### 3. High skills turn over

Frequently changed members of council, Boards and Commissions need capacity building esp. after elections

## Workplan 4: Production and Marketing

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

# Vote: 548 Pallisa District

## Workplan 4: Production and Marketing

<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>	468,147	454,388	536,053
District Unconditional Grant (Non-Wage)	7,000	0	0
District Unconditional Grant (Wage)	175,671	68,248	0
Locally Raised Revenues	7,000	0	7,000
Other Transfers from Central Government	54,461	58,169	47,461
Sector Conditional Grant (Non-Wage)	117,940	223,827	66,306
Sector Conditional Grant (Wage)	106,074	104,143	415,287
<i>Development Revenues</i>	200,496	135,372	140,740
Development Grant	180,496	135,372	63,906
District Discretionary Development Equalization Grant		0	52,834
Donor Funding	20,000	0	24,000
<b>Total Revenues</b>	<b>668,643</b>	<b>589,760</b>	<b>676,793</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	468,147	303,454	536,053
Wage	281,746	172,391	415,287
Non Wage	186,401	131,062	120,767
<i>Development Expenditure</i>	200,496	85,582	140,740
Domestic Development	180,496	85,582	116,740
Donor Development	20,000	0	24,000
<b>Total Expenditure</b>	<b>668,643</b>	<b>389,036</b>	<b>676,793</b>

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

The Department realised 94% (156,374,000) of its quarterly estimates, implying 68% of annual budget performance. Under performance caused by VODP funds not realised. Of the receipts 98% (153,739,000) was expended of which 53% (81,765,000) was on wages, 28% (43,679,000) on non wage and development expenditure was 18% (28,295,000) leaving a balance of shs 65m.

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

The production and marketing sector is expected to receive ugshs 676,793,000, this represents 1% increase from FY2015/16 budget and is attributed to enhancement of Agric. Extension salary grant. Of estimate for the sector 61% (415,287,000) shall be spent on staff salary, 18% (120,766,000) on non wage recurrent and 17% (116,740,000) on development and Donor intervention 3% (24,000,000)

### (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>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	0	0	40
No. of fish ponds constructed and maintained	0	0	5
No. of tsetse traps deployed and maintained	300	350	300
<b>Function Cost (UShs '000)</b>	<b>638,643</b>	<b>347,028</b>	<b>631,903</b>
<b>Function: 0183 District Commercial Services</b>			

# Vote: 548 Pallisa District

## Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	1	2	1
No. of trade sensitisation meetings organised at the district/Municipal Council	2	0	4
No of businesses inspected for compliance to the law	20	19	
No of businesses issued with trade licenses	500	0	
No of awareness radio shows participated in	0	0	1
No. of market information reports disseminated		0	2
No of cooperative groups supervised	30	30	3
No. of tourism promotion activities mainstreamed in district development plans		0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	5
No. of opportunities identified for industrial development	3	0	
No. of producer groups identified for collective value addition support	120	0	
A report on the nature of value addition support existing and needed		no	
<b>Function Cost (US\$ '000)</b>	<b>30,000</b>	<b>42,007</b>	<b>44,891</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>668,643</b>	<b>389,036</b>	<b>676,793</b>

### 2015/16 Physical Performance up to March

Staff salaries for Jan-March. 2016 paid, 10 cattle spray mgt committees established, 10,000 Heads of cattle treated against trypanosomiasis, 26 community workers identified to deploy tsetse fly traps, 38 pheromone traps to control fruit flies, 18 Plant clinics conducted, 18,617 birds vaccinated against Newcastle Disease, OWC inputs distributed

### Planned Outputs for 2016/17

Supervision and technical backstopping of agricultural extension at sub counties conducted, Coordination with other stakeholders at MAAIF and Research institutions conducted, Monitoring of agricultural activities conducted, Demonstrations conducted on soil fertility improvement, Demonstrations conducted on control of pests and diseases, Demonstrations conducted and farmers trained on post harvest handling, Demonstrations on pasture improvement and improved poultry breeds conducted, Capacity of staff built, Artificial insemination promoted in cattle, Laboratory equipment and consumables procured, Tick and tsetse flies controlled, Pets and poultry vaccinated, Agricultural technologies certified, Fish regulations and standards enforced, Aquaculture promoted, Tsetse traps procured and deployed, Quality honey produced and marketed and Advocate for increased production of vegetable oil seed production.

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

Support to Household income generation under NUSAF2, Support to farmers in the production of Groundnuts, Cassava and beans under VECO, REEDS Supporting maize production in two sub counties

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

#### 1. High extension worker farmer ratio

The current policy of one extension worker per sub county affects the number of farmers covered

#### 2. Low adoption of agricultural technologies

# Vote: 548 Pallisa District

## Workplan 4: Production and Marketing

Low functional literacy and poor attitudes of farmers affect adoption rates, Lack of agricultural financing equally affects adoption of modern farming methods

### 3. Inadequate funding

Only 2.4% of the budget is allocated to the department far below the Maputo protocol signed of 10%

## 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>	4,129,007	3,126,196	4,076,281
District Unconditional Grant (Non-Wage)	5,000	5,000	30,000
Locally Raised Revenues	30,000	20,700	6,400
Other Transfers from Central Government		118,073	
Sector Conditional Grant (Non-Wage)	470,788	353,091	477,283
Sector Conditional Grant (Wage)	3,623,219	2,629,332	3,562,598
<i>Development Revenues</i>	1,653,012	1,294,980	910,613
Development Grant	953,244	853,244	0
District Discretionary Development Equalization Grant		0	136,000
Donor Funding	409,600	322,362	385,750
Transitional Development Grant	290,168	119,374	388,863
<b>Total Revenues</b>	<b>5,782,020</b>	<b>4,421,175</b>	<b>4,986,894</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	4,129,007	3,119,275	4,076,281
Wage	3,623,219	2,629,332	3,562,598
Non Wage	505,788	489,943	513,683
<i>Development Expenditure</i>	1,653,012	1,095,451	910,613
Domestic Development	1,243,412	795,926	524,863
Donor Development	409,600	299,525	385,750
<b>Total Expenditure</b>	<b>5,782,020</b>	<b>4,214,726</b>	<b>4,986,894</b>

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

The Department realised 123%(1,779,578,000) of its quarterly estimates , implying 76% of annual budget performance . Of the receipts 93% (1,880,182,000) was expended of which 54%(1,021,397,000) was on wages, 7%(131,418,000) on non wage and 30%(569,602,000) on Devt and Donor intervention 8% (157,765,000)leaving a balance of 5%(206,449,127)

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

The sector forecast for FY2016/17 is shs4,986,8947,000 implying 14 % decline from FY 2015/16 budget. The decrease is attributed to non allocation of Hospital renovation grant , reduction in Sanitation grant by 71% and non allocation of sector development grant . Of the budget estimates 71%(3,662,871,000) shall be spent on staff salary, 10% (513,683,000) on nonwage recurrent and 11% (524,863,000) on development and Donor expenditure shall make up (385,750,000) 8%. The non wage budget is support to fund cross cutting health programmes such as HIV/AIDS, malaria, immunisation, capacity building with hygiene and sanitation being capitalised .

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

	2015/16	2016/17
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# Vote: 548 Pallisa District

## Workplan 5: Health

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>
<b>Function: 0881 Primary Healthcare</b>			
Number of outpatients that visited the NGO Basic health facilities	31745	16736	31745
Number of inpatients that visited the NGO Basic health facilities	13347	3533	13347
No. and proportion of deliveries conducted in the NGO Basic health facilities	315	223	315
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2590	1851	2590
Number of trained health workers in health centers	240	320	240
No of trained health related training sessions held.	7	0	7
Number of outpatients that visited the Govt. health facilities.	233090	110106	233090
Number of inpatients that visited the Govt. health facilities.	3070	3183	3070
No and proportion of deliveries conducted in the Govt. health facilities	5886	4471	5886
% age of approved posts filled with qualified health workers	65	70	76
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	25	0	25
No of children immunized with Pentavalent vaccine	10463	8659	10463
No of new standard pit latrines constructed in a village	2	0	3
No of staff houses constructed	1	0	1
No of OPD and other wards rehabilitated	1	0	0
No of theatres rehabilitated	0	0	1
<b>Function Cost (US\$ '000)</b>	<b>5,782,020</b>	<b>4,214,726</b>	<b>1,077,645</b>
<b>Function: 0882 District Hospital Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>191,511</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>3,717,738</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>5,782,020</b>	<b>4,214,726</b>	<b>4,986,894</b>

### 2015/16 Physical Performance up to March

Salary staff for Jan-March 2016 paid, remittances made to Pallisa Hospital, Kanginima Hospital, NGO Health centre and Lower Level Health centres and two Health sub Districts. Retention paid for Kasodo HCIII completed, 4 wards Renovated in Pallisa Hospital, Mpongi Gen. ward and Butebo HCIV staff house almost complete.

### Planned Outputs for 2016/17

Staff houses Constructed at Agule HCIII Three 3 stance latrines at HCs of Kamuge HCIII, Gogonyo HCII & Kameke HCIII, Salary to 424 PHC staff paid, Funds for NGO and Lower level Health facilities in 19 LLGs remitted, District Hospital facilities maintained, promotion of hygiene and Sanitation, Drugs distribution and Inspection, Immunisation and disease surveillance, Family planning outreaches, SMC.

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

1.MSH-SURE has planned for support systems strengthening through re-tooling of health facilities, stationery, supervision and performance of health facilities as well as pharmaceutical financial management trainings. This partner covers all Health facilities in the district.

2.STAR-E off budget support to the district to cover areas related to HIV Prevention, Care and treatment and system

# Vote: 548 Pallisa District

## Workplan 5: Health

strengthening targeting both CBS and health sectors. The entire district is covered.

3.SDS Health Support to Recruitment and payment of health workers

4.Marie Stopes Uganda expects to support reproductive health services/Family Planning

5. NUSAF II

construction of Staff house at Apopong HC III

6.AGHA Human rights, HIV & AIDS

7.UNACOH for Pesticides & Agrochemical control

8. MANIFEST for Maternal & Neonatal Health

9. Uganda red cross Community health linkage

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

1. *Poor staff retention capacity by the district*

The district has failed to attract and retain health workers at critical positions like Medical officers (doctors)

2. *Push policy of drugs*

Some time the drugs delivered do not match the requirements of the District. There are incidences when more condoms are supplied and less of anti malaria drugs,

3. *Low demand for data*

The data collected is rarely used.

## Workplan 6: Education

(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>	13,948,851	9,995,429	15,030,093
District Unconditional Grant (Non-Wage)	10,000	3,100	20,000
District Unconditional Grant (Wage)	69,919	35,424	69,919
Locally Raised Revenues	16,400	11,400	10,000
Other Transfers from Central Government	13,370	15,620	15,620
Sector Conditional Grant (Non-Wage)	3,254,783	2,134,665	3,254,783
Sector Conditional Grant (Wage)	10,584,379	7,795,219	11,659,771
<i>Development Revenues</i>	453,119	464,380	504,298
Development Grant	453,119	453,119	336,322
District Discretionary Development Equalization Grant		0	167,976
Donor Funding		11,262	



# Vote: 548 Pallisa District

## Workplan 6: Education

<b>Total Revenues</b>	<b>14,401,969</b>	<b>10,459,809</b>	<b>15,534,391</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>13,948,851</i>	<i>9,988,439</i>	<i>15,030,093</i>
Wage	10,654,298	7,830,643	11,729,691
Non Wage	3,294,553	2,157,796	3,300,403
<i>Development Expenditure</i>	<i>453,119</i>	<i>317,969</i>	<i>504,298</i>
Domestic Development	453,119	307,230	504,298
Donor Development	0	10,739	0
<b>Total Expenditure</b>	<b>14,401,969</b>	<b>10,306,408</b>	<b>15,534,391</b>

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

The Department realised 111% (3,984,817,000) of its quarterly estimates, implying 73% of annual budget performance. Over performance caused by UPE, USE and Tertiary grants realised during the Quarter. Of the receipts 96% (3,835,582,000) was spent of which 69% (2,654,539,654) on wages, 28% (1,077,669,000) on non wage and 3% (103,373,000) on development leaving a balance of shs 153 million.

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

The Education sector revenue forecast for FY2016/17 is shs 15,534,391,000 being an increment of 8% from FY2015/16 and this is attributed to Primary teachers salary enhancement, of which 76% (11,729,691,000) on staff salary (primary teachers, Secondary staff, tertiary staff and District Education staff), 21% (3,300,403,000) on non wage recurrent (mainly UPE, USE and tertiary capitation) and 3% (504,298,000) on 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: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	95376	92794	95376
No. of Students passing in grade one	300	132	300
No. of pupils sitting PLE	20000	8470	2000
No. of classrooms constructed in UPE	2	2	10
No. of latrine stances constructed	25	20	45
No. of primary schools receiving furniture	8	0	5
<b>Function Cost (US\$ '000)</b>	<b>9,873,097</b>	<b>6,948,610</b>	<b>10,948,867</b>
<b>Function: 0782</b>			
No. of students enrolled in USE	11597	11597	11597
<b>Function Cost (US\$ '000)</b>	<b>3,454,448</b>	<b>2,582,746</b>	<b>3,470,885</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	81	70	81
No. of students in tertiary education	877	877	811
<b>Function Cost (US\$ '000)</b>	<b>915,217</b>	<b>668,617</b>	<b>918,883</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			

# Vote: 548 Pallisa District

## Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	107	119	107
No. of secondary schools inspected in quarter	23	11	23
No. of tertiary institutions inspected in quarter	3	3	3
No. of inspection reports provided to Council	4	2	4
<b>Function Cost (US\$ '000)</b>	<b>159,207</b>	<b>106,435</b>	<b>195,757</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>14,401,969</b>	<b>10,306,408</b>	<b>15,534,391</b>

### 2015/16 Physical Performance up to March

Three students under Dr. Malinga Oscar scholarship funded, monitored learners, Jan-March 2016 staff salaries for 107 Primary Schools, 11 Secondary schools and 3 Tertiary institutions paid, EIA and BOQs for pit latrines, 3 two classroom blocks construction at Puti PS, Keuka PS and Kanyum PS near completion.

### Planned Outputs for 2016/17

The department plans to achieve the following : 5 two classroom blocks , 9 five stances of lined pit latrine completed , 5 schools supplied with furniture, UPE funds remitted to 107 primary schools, USE funds remitted to 23 qualifying schools, Salary to primary teachers, secondary ,tertiary staff paid , 7 staff in Education Office paid salary , Regular school inspections Conducted and conduct PLE 2015 exams in the Government and Private schools District wide .

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

Action Aid for feeding pupils at Gogonyo primary school, BRAC for sponsoring 11 students in O level and 7 in A level, Devine child care for Educating needy children, Badiliko(British council) training Teachers in computer teaching aid, FOWODE, ACFODE on equity and Gender issues Build Africa Uganda and Water Aid on sanitation and hygiene.

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

#### 1. Inadquate infrastructure

staff accomodation inadquate for Teachers , many travel long distances to schools. Pupil to Classroom ratio is 91:1, Pupil desk ratio is 5:1 , Pupil to Text book ratio is 3:1 , poor sanitaion coverage in schools as latrine to pupil ratio of 1:63

#### 2. Restrictions on Teacher recruitment

Ministry of Public service for long time had put up restrictions on Teacher recruitment therefore causing high Pupil Teacher ratio.Pupil to Teacher ratio is 67:1

#### 3. Lack of feeding

Most pupils do not have midday meals in most schools because parents are not providing for it . But however, afew are trying to provide in form of porridge.

## 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>			

# Vote: 548 Pallisa District

## Workplan 7a: Roads and Engineering

<i>Recurrent Revenues</i>	884,560	468,933	866,819
District Unconditional Grant (Wage)	75,385	43,302	75,385
Locally Raised Revenues	5,000	14,000	10,000
Multi-Sectoral Transfers to LLGs	223,659	157,578	0
Other Transfers from Central Government	580,516	254,053	0
Sector Conditional Grant (Non-Wage)		0	781,434
<i>Development Revenues</i>	86,564	86,564	177,740
Development Grant	86,564	86,564	
District Discretionary Development Equalization Grant		0	177,740
<b>Total Revenues</b>	<b>971,123</b>	<b>555,497</b>	<b>1,044,559</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	884,560	431,254	866,819
Wage	75,385	43,302	75,385
Non Wage	809,175	387,952	791,434
<i>Development Expenditure</i>	86,564	60,927	177,740
Domestic Development	86,564	60,927	177,740
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>971,123</b>	<b>492,180</b>	<b>1,044,559</b>

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

The Department realised 70% (169,850,000) of its quarterly estimates, implying 57% of annual budget performance. Under realisation caused by budget cuts on URF quarterly allocation by 70%. The receipts worthy shs 110,838,000 was expended on wages 15% (16,755,000), 63% (70,350,000) on non wage and 21% (23,733,000) on rehabilitation road works leaving balance of shs 63,317,000.

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

The roads Sector revenue forecast for FY2016/17 is shs 1,044,559,000 being an increment of 6% from FY 2015/16 arising from DDEG enhanced allocation. Of the budget estimates, 7% (75,385,000) shall be spent on staff salary, 75% (791,484,000) on Community and District road maintenance and 17% (177,740,000) for rehabilitation of some District roads

### (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>Function: 0481 District, Urban and Community Access Roads</b>			
Length in Km of Urban unpaved roads routinely maintained	0	0	70
Length in Km of Urban unpaved roads periodically maintained		0	16
Length in Km of District roads routinely maintained	347	0	350
Length in Km of District roads periodically maintained	32	65	80
Length in Km of District roads maintained.	25	22	
Length in Km. of rural roads rehabilitated	0	0	15
<b>Function Cost (US\$ '000)</b>	<b>857,577</b>	<b>450,201</b>	<b>966,550</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>113,546</b>	<b>41,979</b>	<b>78,009</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>971,123</b>	<b>492,180</b>	<b>1,044,559</b>

# Vote: 548 Pallisa District

## Workplan 7a: Roads and Engineering

### 2015/16 Physical Performance up to March

20 km of Mechanised routine maintainance carried out on Pallisa -Olok, Kabwangasi-Nasenyi, Kanyum mkt road, Akisim - Osusai , staff salaries for Jan- March 2016 paid, roads committee discussed maitainance schedule.

### Planned Outputs for 2016/17

Manual Routine Road maintenance of 327 kms, recruit , supervise and remunerate 181 road workers, mechanised periodic road maintenance of 95 kms, carry out road inventories, procure construction materials ie culverts, murrum, sand, iron bars and cement.

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

CAIIP(community agriculture infrastructural improvement programme) for rehabilitate communy access roads, UNRA for maintaining central Government roads

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

#### 1. Ever increasing demand for motoreable roads

High pressure to expand the network due to urbanisation and population increase.

#### 2. Existence of remote villages

There are still villages that are beyond the 2km radius from a feeder road (Ajepet, Akuoro, Angod in Gogonyo SC, Otamirio, Kapuwai in Opwateta Sc, Nyakoi and Okunguro in Kameke SC Kachuru, Puti in Kabwangasi SC, Dodoi in Puti puti SC)

#### 3. Incomplete road unit

The road unit is not complete, we do not have and excavator, a roller, water boozer for compacting the road

## 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>	51,053	37,847	99,317
District Unconditional Grant (Wage)	51,053	37,847	51,053
Locally Raised Revenues		0	11,000
Sector Conditional Grant (Non-Wage)	0	0	37,264
<i>Development Revenues</i>	925,329	895,829	698,906
Development Grant	884,329	884,329	652,706
District Discretionary Development Equalization Gran		0	46,200
Donor Funding	30,000	0	
Locally Raised Revenues	11,000	4,228	
Unspent balances – Locally Raised Revenues		7,272	

# Vote: 548 Pallisa District

## Workplan 7b: Water

<b>Total Revenues</b>	<b>976,382</b>	<b>933,676</b>	<b>798,223</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>51,053</i>	<i>37,847</i>	<i>99,317</i>
Wage	51,053	37,847	51,053
Non Wage	0	0	48,264
<i>Development Expenditure</i>	<i>925,329</i>	<i>706,889</i>	<i>698,906</i>
Domestic Development	895,329	706,889	698,906
Donor Development	30,000	0	0
<b>Total Expenditure</b>	<b>976,382</b>	<b>744,736</b>	<b>798,223</b>

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

The Department realised 202% (492,900,000) of its quarterly estimates , implying 96% of annual budget performance . Of the receipts ushs341,982,000 was expended of which 4% (12,616,000) on wages, 96% (329,367,000) on Devt , leaving balance of shs188,940,000 .

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

The Water Sector revenue forecast for FY2016/17 is 798,222,660 , shows a decline by 18% from FY 2015/16 arising from DDEG reallocation to LLGs . Of this budget, 6% (51,053,000) will be spent on staff salary, 6% (48,264,000) for Non wage and 88% (698,906,000) on development

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

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

**Function: 0981**

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## Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	114	46	4
No. of water points tested for quality	40	20	45
No. of District Water Supply and Sanitation Coordination Meetings	4	2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	0
No. of sources tested for water quality	0	0	45
No. of water points rehabilitated	12	15	14
% of rural water point sources functional (Shallow Wells )	0	0	90
No. of water pump mechanics, scheme attendants and caretakers trained	28	0	0
No. of water and Sanitation promotional events undertaken	38	12	10
No. of water user committees formed.	30	44	100
No. of Water User Committee members trained	116	44	700
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	25
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	2	20
No. of public latrines in RGCs and public places	2	0	
No. of deep boreholes drilled (hand pump, motorised)	15	17	25
No. of deep boreholes rehabilitated	0	0	14
<b>Function Cost (US\$ '000)</b>	<b>976,382</b>	<b>744,736</b>	<b>798,223</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>976,382</b>	<b>744,736</b>	<b>798,223</b>

### 2015/16 Physical Performance up to March

staff salaries for Jan- March 2016 paid, water quality surveillance conducted, 18 Boreholes constructed, routine water sources monitoring conducted, 13 Water user committees formed and trained.

### Planned Outputs for 2016/17

25 deep Boreholes Constructed , 25 water user committees mobilised and trained , 45 Water quality tested and Monitored , 20 Advocacy activities to promote safe water chain Conducted.

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

Funding of water & Sanitation Activities from Water Aid (Post conflict project funded by EU in Agule and Gogonyo sub counties has come to an end, Piped water schemes in RGCs have not yet taken of., Action Aid, Uganda Redcross society, Lodoi Development Fund are still active in the District.

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

#### 1. High Cost

The District is left with only the high technology option of drilling deep wells. Protectable springs are diminished and shallow wells potential is almost exhausted.

#### 2. Inadequate funds

# Vote: 548 Pallisa District

## Workplan 7b: Water

Funds anticipated are not sufficient to attain the Vision of 100% safe water coverage by the year 2040

### 3. Unstable water table

Environmental degradation and adverse weather conditions have affected water yield, Hybrid Pumped/Gravity flow technologies may turn out to be better alternatives.

## 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>	152,744	114,292	115,733
District Unconditional Grant (Non-Wage)	5,500	5,000	7,000
District Unconditional Grant (Wage)	88,769	65,936	88,769
Locally Raised Revenues	2,000	1,000	10,000
Sector Conditional Grant (Non-Wage)	56,475	42,356	9,964
<i>Development Revenues</i>		0	90,000
District Discretionary Development Equalization Grant		0	90,000
<b>Total Revenues</b>	<b>152,744</b>	<b>114,292</b>	<b>205,733</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	152,744	103,360	115,733
Wage	88,769	65,936	88,769
Non Wage	63,975	37,424	26,964
<i>Development Expenditure</i>	0	0	90,000
Domestic Development	0	0	90,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>152,744</b>	<b>103,360</b>	<b>205,733</b>

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

The Department realised 110% (42,097,000) of its quarterly estimates, implying 75% of annual budget performance. Of the receipts Ushs 33,940,000 was expended such that 65% (21,979,000) on wages and 35% (11,961,000) on non wage leaving balance of shs10,932,000

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

The Sector plans for shs 205,733,000 from the different sources, implying an increment of 35% from 2015/16 resulting from normal allocation of devt grant. Of which wage is 43%, Non wage is 13% and devt is 44%.

### (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>Function: 0983 Natural Resources Management</b>			

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## Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	0	0	06
Number of people (Men and Women) participating in tree planting days	105	0	0
No. of monitoring and compliance surveys/inspections undertaken	4	0	
Area (Ha) of Wetlands demarcated and restored	1	2	5
No. of community women and men trained in ENR monitoring	50	53	500
No. of monitoring and compliance surveys undertaken	19	14	19
<b>Function Cost (US\$ '000)</b>	<b>152,744</b>	<b>103,360</b>	<b>205,733</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>152,744</b>	<b>103,360</b>	<b>205,733</b>

### 2015/16 Physical Performance up to March

Staff salary for Jan-Mar 2016 paid, procured seedlings to restore sections of wetlands, conducted community wetland management training in 1 subcounty, monitored status of all wetlands.

### Planned Outputs for 2016/17

DDEG projects monitored for environment compliance, 19 sub county technical planning committee staff trained in wetlands laws and policies, 9 Compliance monitoring on wetland activities. 600 men and women sensitised and training on Environment best practices, Climate change and cottage industries, 5 wetlands demarcated. Goli Goli Forest reserve in Kamuge sub county demarcated.

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

Development of SWAPs, DWAP and community wetlands management plan for Doko wetland Kabwangasi subcounty developed with support from JICA.

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

#### 1. Securing adequate funds

Funds to facilitate enforcement and secure means of transport, other equipments and training of staff to build enforcement capacity of the staff.

#### 2. Changing attitudes of the populace towards sound environment mgt

Majority of people think that the environment and Natural resources will continue to exist in surplus, without replenishment of resources.

#### 3. Securing political support

political support is lacking at all levels and this is reflected in the small or no allocation of funds.

## Workplan 9: Community Based Services

### (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	696,285	265,611	601,129



# Vote: 548 Pallisa District

## Workplan 9: Community Based Services

District Unconditional Grant (Non-Wage)	5,000	0	10,000
District Unconditional Grant (Wage)	208,202	152,994	208,202
Locally Raised Revenues	5,000	0	15,000
Other Transfers from Central Government	377,262	37,000	270,308
Sector Conditional Grant (Non-Wage)	100,821	75,616	97,619
<b>Development Revenues</b>	<b>155,115</b>	<b>97,511</b>	<b>156,771</b>
District Discretionary Development Equalization Grant	111,288	97,511	152,423
Donor Funding	43,827	0	
Transitional Development Grant		0	4,348
<b>Total Revenues</b>	<b>851,400</b>	<b>363,122</b>	<b>757,900</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>696,285</b>	<b>261,765</b>	<b>601,129</b>
Wage	208,202	152,994	208,202
Non Wage	488,083	108,771	392,927
<b>Development Expenditure</b>	<b>155,115</b>	<b>97,361</b>	<b>156,771</b>
Domestic Development	111,288	97,361	156,771
Donor Development	43,827	0	0
<b>Total Expenditure</b>	<b>851,400</b>	<b>359,126</b>	<b>757,900</b>

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

The Department realised 62% (131,081,000) of its quarterly estimates , implying 43% of annual budget performance . Under performance caused by non realisation of youth livelihood funds. Of the receipts Ushs 138,880,000) was expended of which 36% (50,998,000) on wages , 23% (32,799,000) on non wage and devt expenditure was 40% (55,083,000) leaving balance of shs 3,996,000 .

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

The department has planned for a total of UGX757,900,000 as its budget for F/Y 2016-2017. This represents 10% decline from FY2015/16 budget for the sector and is attributed to reduction in YLP funds allocated . Of receipts for the sector 28% (208,202,000) shall be spent on staff salary, 52% (392,927,000) on non wage recurrent and 20% (156,771,000) on 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: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	50	10	50
No. of Active Community Development Workers	25	21	26
No. FAL Learners Trained	1140	1000	2000
No. of children cases ( Juveniles) handled and settled	39	0	
No. of Youth councils supported	4	1	39
No. of assisted aids supplied to disabled and elderly community	16	17	125
No. of women councils supported	4	1	1
<b>Function Cost (UShs '000)</b>	<b>851,400</b>	<b>359,126</b>	<b>757,900</b>
<b>Cost of Workplan (UShs '000):</b>	<b>851,400</b>	<b>359,126</b>	<b>757,900</b>

# Vote: 548 Pallisa District

## Workplan 9: Community Based Services

### 2015/16 Physical Performance up to March

Salaries and wages paid, 20 CDD groups in 19 LLGs funded , meetings conducted, technical backstopping conducted, submission reports, 9 PWD VSLA groups facilitated , monitoring and supervision Youth groups formation and funds recovery .

### Planned Outputs for 2016/17

The department plans to achieve the key outputs of staff motivation and remuneration for 25 Community Development Workers and 2 support staff, support 40 community IGA projects , HIV/AIDS activities coordinated district wide, 20 staff in the 19 LLGs supported and mentored in implementation of sector programmes, 16 PWDs IGA projects generated and supported, 125 PWDs supported with mobility and assistive devices, 1140 FAL learners tested and passed, 120 labour disputes settled, 39 youth projects generated and supported, 5 women's groups supported in IGAs, District OVC committees coordinated.

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

Forum for Women in Democracy (FOWODE) will undertake programmes in community empowerment and women's rights, ACTION AID will implement interventions on Gender Based Violence, UGANET will intervene in the area of HIV/AIDS and PACONET will handle community empowerment and advocacy service delivery and accountability.

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

#### 1. Inadequate budget allocation

Funds allocated under local revenue and district unconditional grant are always never released to the department for implementation of planned activities. Even Central Government funding does not match with increasing service delivery demands.

#### 2. Lack of transport for district and LLG staff

The department has no appropriate means (vehicle) to move its staff to coordinate the various programmes. The LLGs equally have no motorcycles to help them perform their tasks in the field.

#### 3. Sharing of staff lowers department performance

The department staff at the LLGs are mostly shared with administration, most of them being acting SAS at the same time performing CBSD activities. This has lowered performance of the staff with regard to department functions.

## Workplan 10: Planning

### (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>	134,404	94,451	122,129
District Unconditional Grant (Non-Wage)	16,000	200	59,900
District Unconditional Grant (Wage)	51,238	38,242	51,238
Locally Raised Revenues	4,000	3,672	10,991
Other Transfers from Central Government		4,963	
Support Services Conditional Grant (Non-Wage)	63,166	47,374	
<i>Development Revenues</i>	244,496	235,716	178,635
District Discretionary Development Equalization Gran	223,328	225,394	168,635
Donor Funding	1,668	2,168	
Locally Raised Revenues	19,500	0	10,000
Other Transfers from Central Government	0	8,154	

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## Workplan 10: Planning

<b>Total Revenues</b>	<b>378,900</b>	<b>330,168</b>	<b>300,764</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>132,404</i>	<i>94,005</i>	<i>122,129</i>
Wage	51,238	38,242	51,238
Non Wage	81,166	55,763	70,891
<i>Development Expenditure</i>	<i>246,496</i>	<i>154,938</i>	<i>178,635</i>
Domestic Development	244,828	152,770	178,635
Donor Development	1,668	2,168	0
<b>Total Expenditure</b>	<b>378,900</b>	<b>248,943</b>	<b>300,764</b>

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

The Department realised 167% (158,478,000) of its quarterly estimates, implying 87% of annual budget performance. Over performance was caused by LGMSD funds released in full. Of the receipts 80,916,000 was expended of which 11% (12,747,000) on wages, 18% (18,190,000) on non wage, 71% (48,538,000) on development projects, Donor 0% (1,441,000) balance of shs81 million

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

The planning unit budget proposed for FY2016/17 is Ugshs 300,764,000 from the different sources. This implies 20% decrease from 2015/16 budget for the sector. The decline in budget allocation arising from re branding of LGDMDP to DDEG and its allocation to LLGs. Of the budget estimates, 17% (51,238,000) shall be spent on staff salary, 24% (70,891,000) on non wage recurrent while 59% (178,635,000) on 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: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	4	4	7
No of Minutes of TPC meetings	12	8	12
<b>Function Cost (UShs '000)</b>	<b>378,900</b>	<b>248,943</b>	<b>300,764</b>
<b>Cost of Workplan (UShs '000):</b>	<b>378,900</b>	<b>248,943</b>	<b>300,764</b>

### 2015/16 Physical Performance up to March

Salary for 7 staff paid, five Boreholes constructed at five Primary Schools, NUSAF II operations funded, Technical, Political and RDC monitorings conducted, Public notices updated, PAF Audit and reports prepared, Q1 OBT report and BFP 2016-17 submitted to MoFPED and OPM.

### Planned Outputs for 2016/17

Process salary for staff, prepare and consolidate District annual workplans, organise TPC and document discussions, conduct M&E for all district programmes, ensure internet connectivity and functioning LAN, collect statistical information, coordinate planning functions, prepare output plans, Budgets and quarterly reports to MoFPED, OPM and Council, procure new double cabin vehicle and O&M planned

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

SDS support for Data management.

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

#### 1. Lack of official Transport to the Department

# Vote: 548 Pallisa District

## Workplan 10: Planning

The department lacks an official vehicle to Monitor activities in the field for on going projects and this impedes the performance of the sector especially on reporting on progress of the works on projects.

### 2. Lack of staff Motivation

The head of the unit has been acting as A Planner for now over 13 years and has not been promoted and this demotivates performance

### 3. Low capacity contractors

The contractors have limited financial capacity to handle projects and delay the completion of the projects increasing the risk of returning of the funds to the National Treasury.

## 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>	67,245	48,861	70,245
District Unconditional Grant (Non-Wage)	17,000	12,000	17,000
District Unconditional Grant (Wage)	40,245	29,361	40,245
Locally Raised Revenues	10,000	7,500	13,000
<b>Total Revenues</b>	<b>67,245</b>	<b>48,861</b>	<b>70,245</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	67,245	48,861	70,245
Wage	40,245	29,361	40,245
Non Wage	27,000	19,500	30,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>67,245</b>	<b>48,861</b>	<b>70,245</b>

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

The department realised 94%(15,787,000) of the quarterly workplan implying 73% of the Annual workplan. All the receipts were spent such that wages expended amounted to 62%(9,787,000)and 38%(6,000,000) on Non wage no balance was left on the Account.

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

The department budget proposed for FY2016/17 is Ugshs 70,245,000 from the different sources. This implies an increase of 5% from 2015/16 budget for the sector and this caused by additional fund allocation. Of the budget estimates 57% (40,245,000) shall be spent on staff salary, 43% (30,000,000) on non wage

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			

# Vote: 548 Pallisa District

## Workplan 11: Internal Audit

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15-06-2016	15-04-2016	30/10/2016
<i>Function Cost (UShs '000)</i>	<i>67,245</i>	<i>48,861</i>	<i>70,245</i>
<b>Cost of Workplan (UShs '000):</b>	<b>67,245</b>	<b>48,861</b>	<b>70,245</b>

### 2015/16 Physical Performance up to March

Verified quarter three salaries involving Primary, Secondary, PHC and Traditional civil servants, Water and Production conditional grants reviewed, two Sub counties of Kakoro and Akisim sampled, reviewed Procurement activities, Audit staff salaries for Jan-Mar 2016 paid and witnessed delivery and distribution of Restocking heifers, Hospital and Health centres drugs

### Planned Outputs for 2016/17

The department has planned to submit 4 internal audit reports to council from the review of accounting systems in operations, administrative procedures in 7 departments, 18 sub counties, 10 health centres, 107 primary schools and 10 secondary schools. We shall carry out 2 special investigations as and when called upon. Two staff of the department shall continue with professional development and routine office operations are planned for. We shall procure tonner and service computers once a year.

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

Statutory Audits by OAG, Investigation by IGG

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

#### 1. No transport facility

The department has no transport facility for reaching the lower local governments where the funds are actually utilised from. The district physical projects are carried out at the villages thus this would need the department to verify those projects.

#### 2. Irregular release of activity implementation funds.

Funds are released not in quarterly proportions budgeted for thus affecting implementation. Funds are released as and when local revenue is collected not as per work plan

#### 3. Misunderstanding of audit functions

The Staff and administration misunderstand the role of internal audit as being that of witch hunting, whereas audit advises on the functionality and strength of the internal controls put in place by management in identifying, evaluating and mitigating risks.