

Vote: 553 Soroti District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

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

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

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

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

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

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

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

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Soroti 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	911,808	862,769	1,111,808
2a. Discretionary Government Transfers	2,507,839	1,265,491	3,737,752
2b. Conditional Government Transfers	15,116,660	11,061,606	16,212,948
2c. Other Government Transfers	1,317,671	1,248,986	2,054,700
3. Local Development Grant		743,398	0
4. Donor Funding	119,227	865,314	1,142,000
Total Revenues	19,973,204	16,047,563	24,259,207

Planned Revenues for 2016/17

in FY 2016/17 the district expects to receive 24.259 billion. Much of the funds will come from donors of Ugx 1.142 bn and from central government especially the YLP and NUSAF 3 programmes. The local revenue is expected to be 4.6% of the total budget. Central funds will amount to 19.93 billion representing 73.8% of the total budget .

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,661,227	767,422	5,898,507
2 Finance	348,332	250,718	433,278
3 Statutory Bodies	2,687,061	1,590,848	416,884
4 Production and Marketing	707,531	180,937	676,653
5 Health	1,990,687	1,307,915	3,117,553
6 Education	9,466,776	6,479,097	10,257,038
7a Roads and Engineering	1,333,341	427,140	1,341,480
7b Water	655,677	140,091	354,039
8 Natural Resources	280,323	126,737	338,656
9 Community Based Services	617,055	372,722	747,917
10 Planning	176,629	99,961	633,504
11 Internal Audit	48,565	21,871	43,698
Grand Total	19,973,204	11,765,460	24,259,207
<i>Wage Rec't:</i>	9,020,259	6,216,187	9,670,672
<i>Non Wage Rec't:</i>	7,240,263	4,321,567	7,835,164
<i>Domestic Dev't</i>	3,593,455	1,020,835	5,611,371
<i>Donor Dev't</i>	119,227	206,870	1,142,000

Planned Expenditures for 2016/17

The expenditure for 2016/17 will have wage bill at 9.6 billion, donors expenditure at Ugx 1.142 bn, non wage from central transfers at 16.2 billion and development expenditure will be 5.4 billion. The funds will be spent in meeting the wage bill, recurrent operational costs, development expenditure in constructing teachers' houses and classrooms, maternity wards, road maintenance, increasing on the water coverage for safe water sources, agricultural inputs and advice, capacity building, environment

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	911,808	862,769	1,111,808
Local Service Tax	66,258	78,981	66,258
Rent & Rates from private entities	17,925	1,687	
Rent & Rates from other Gov't Units		0	97,050
Registration of Businesses	8,205	334	8,205
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,398	582	7,398
Public Health Licences	65	0	3,841
Property related Duties/Fees	34,815	0	34,815
Other licences	5,317	0	5,317
Rent & rates-produced assets-from private entities	97,050	57,760	17,925
Market/Gate Charges	136,104	81,966	136,104
Other Fees and Charges	10,450	30,234	10,450
Liquor licences	1,225	0	1,225
Land Fees	111,808	106,561	111,808
Court Filing Fees		0	1,916
Business licences	15,771	6,562	15,771
Application Fees	3,775	553	
Animal & Crop Husbandry related levies	4,375	0	4,375
Agency Fees	29,000	36,839	29,000
Advertisements/Billboards	2,350	200	2,350
Other Court Fees	1,916	0	
Miscellaneous	2,000	5,410	2,000
Sale of (Produced) Government Properties/assets	356,000	455,100	556,000
2a. Discretionary Government Transfers	2,507,839	2,008,888	3,737,752
District Discretionary Development Equalization Grant	743,398	743,398	1,806,234
District Unconditional Grant (Non-Wage)	438,452	319,671	678,586
District Unconditional Grant (Wage)	1,325,989	945,820	1,252,932
2b. Conditional Government Transfers	15,116,660	11,061,606	16,212,948
Support Services Conditional Grant (Non-Wage)	2,344,910	1,374,588	
Sector Conditional Grant (Wage)	7,588,702	5,691,526	8,468,319
Sector Conditional Grant (Non-Wage)	3,031,205	2,128,005	3,501,499
Pension for Local Governments		0	2,128,717
Development Grant	1,959,709	1,867,487	1,058,310
Gratuity for Local Governments		0	582,037
General Public Service Pension Arrears (Budgeting)		0	261,796
Transitional Development Grant	192,134	0	212,270
2c. Other Government Transfers	1,317,671	1,248,986	2,054,700
UBOS Census 2014		0	4,700
VODP	15,000	0	
MGLSD		0	53,000
CAIIP - ROAD SUPERVISION	15,600	3,900	
DICOSS - Operations		0	21,000
UNEB/MoE		0	14,000

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A. Revenue Performance and Plans

Other Transfers from Central Government UGANDA NATIONAL ROAD FUND-URF	605,478	562,711	
Other Transfers from Central Government		4,548	355,000
other transfers from C.G PCY	10,000	0	
OPM - RESTOCKIG	25,000	0	
NUSAF2 Operations		0	7,000
NUSAF II	0	5,000	
LGMSD/SDS FOR LLGS	287,347	197,985	
NUSAF 3		0	1,600,000
MGLSD YLP	315,606	439,120	
DICOSS-MINISTRY OF TRADE AND TOURISM	43,640	35,723	
4. Donor Funding	119,227	406,547	1,142,000
WHO-REPRODUCTIVE HEALTH	56,000	0	
Baylor		0	390,000
FAO- Food Security and Nutrition		0	60,000
HEALTH - BAYLOR - HIV/AIDS		277,234	
HEALTH - NTD - HIV/AIDS	63,227	50,265	
HIV/Aids		0	380,000
MoH-MKSPH Capacity Building		0	10,000
NTD-RTI Programme		0	70,000
UNFPA & Unicef Population Fund		0	40,000
Uganda Sanitation Fund		79,048	192,000
Total Revenues	19,973,204	15,588,796	24,259,207

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The Local Revenue from the projection is not expected to change in the FY 16/17. This means that a total of UGX 1.111bn is expected to be collected. This is because no exploration into new revenue sources has been made. Besides the revenue enhancement strategies are not very strong for one to expect yielding outcomes other than the projection which is expected to stay at the same rate.

(ii) Central Government Transfers

These are funds from the Central Government from the budget lines of discretionary, conditional, development grants and other transfers. It is expected that the Central funds will rise by 17% in the FY 16/17 this is because 24.2 bn is to be raised higher than that of 15/16 by 4b representing 19.6% revenue performance.

(iii) Donor Funding

Donor funds will increase from 119m to 1.142 bn representing 86% rise in the Donor funds. This is because 900m is expected to be received to finance immunization activities against Polio in the District and population control activities which used not to be the case in the last 3 years

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	870,708	659,613	3,584,952
District Unconditional Grant (Non-Wage)	80,591	97,112	85,000
District Unconditional Grant (Wage)	265,450	199,088	300,586
General Public Service Pension Arrears (Budgeting)		0	261,796
Gratuity for Local Governments		0	582,037
Locally Raised Revenues	197,658	199,890	115,000
Multi-Sectoral Transfers to LLGs	121,726	89,025	111,815
Other Transfers from Central Government	127,939	9,548	
Pension for Local Governments		0	2,128,717
Support Services Conditional Grant (Non-Wage)	77,343	64,950	
<i>Development Revenues</i>	790,519	541,987	2,313,555
District Discretionary Development Equalization Grant	393,051	205,383	305,058
District Unconditional Grant (Non-Wage)		0	9,000
Locally Raised Revenues	200,000	250,000	330,000
Multi-Sectoral Transfers to LLGs	38,060	28,604	169,498
Other Transfers from Central Government	159,408	58,000	1,500,000
Total Revenues	1,661,227	1,201,600	5,898,507
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	870,708	632,501	3,584,952
Wage	371,019	198,725	300,586
Non Wage	499,689	433,776	3,284,366
<i>Development Expenditure</i>	790,519	134,921	2,313,555
Domestic Development	790,519	134,921	2,313,555
Donor Development	0	0	0
Total Expenditure	1,661,227	767,422	5,898,507

2015/16 Revenue and Expenditure Performance up to March

In Q3 the department received Ugx481m from the planned Ugx 415 m representing 116% of the revenue performance. Over performance has been due to more local revenue allocation to the department. Cumulatively the department has received Ugx 1.2 b from the planned Ugx 1.7 bn representing 72% of the revenue performance. Quarter expenditure was Ugx 415.3 m representing 108% expenditure performance. The cumulative expenditure was Ugx 767.4 m from the budgeted Ugx 1.7bn representing 46% of the FY nudget. Unspent balance was Ugx 434 m representing 26% of the budget

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive to the tune of 5.9 bn from the central releases and locally raised revenues. This will be invested in meeting the wages and pension demands, coordination of service delivery , creation of service delivery enhancing environment, promote proper accountability and transparency in the management of public funds, increase public safety, law and order. The budget has shot up from the previous by 1.5 bn due to more central allocations to cater for NUSAF3 project activities, increase in CBG budget and allocations for procurement of staff IDs and Phase II construction of Administration Office block

(ii) Summary of Past and Planned Workplan Outputs

Vote: 553 Soroti District

Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			52
No. (and type) of capacity building sessions undertaken	3	5	380
Availability and implementation of LG capacity building policy and plan	YES	yes	Yes
No. of monitoring visits conducted	0	0	4
No. of computers, printers and sets of office furniture purchased	0	0	15
No. of solar panels purchased and installed	1	0	0
Function Cost (UShs '000)	1,661,227	767,422	5,898,507
Cost of Workplan (UShs '000):	1,661,227	767,422	5,898,507

2015/16 Physical Performance up to March

The Department paid all staff salaries and Pension for the quarter, Submitted unpaid pension and gratuity arrears to the MOFPED, conducted two rewards and sanctions committee meetings to handle disciplinary cases, Held 2 DEC Meetings, 1 PAF Technical and Political monitoring visit of the implemented projects conducted and a report generated. Quarterly sub county outreach programme conducted, 3 months office Operational costs paid including general stationery, computer consumables, office tea, Utility bills paid . 3 months district payroll management done. Monthly staff list, payrolls and pension payrolls submitted to Ministry of public service and MOFPED, District payroll managed and maintained, Produced and disseminated public notices, IFMS operational costs met including payment of allowances to users, IPPS costs met including printing of payrolls and staff list displayed on the notice board, Bids opened and awards made for supply of goods and services and procurement of works.

Planned Outputs for 2016/17

Staff salaries paid,, Capacity building sessions implemented and staffs facilitated to pursue career development courses, Training committee and DEC meetings held, 4 monitoring visits of the implemented projects conducted. Operational costs paid including; stationery, computer consumeables, utility bills and travel inland and abroad facilitated. The district monthly payroll managed, payment register prepared and submitted to the MOPS and payment of pensioners met. Produced and disseminated public notices, IFMs operational costs met including payment of allowances to users. Initiated the procurement process for supply of goods and seervices and procurement of works, Bids advertised, evaluated and awarded. Phase III Administration block constructed, purchased 2 Labtops for DCAO and PAS, Purchased 2 Ipad for CAO and D/CAO, purchased 1 coloured printer, 1 Scanner and 10 file Cabinets.

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

Joint monitoring by the development partners, support to family planning initiatives by the Population Seretariat (POPSE) and food security by FAO

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

1. Procurement

Departments sometimes delay in submitting procurement workplans and generation of BOQs delaying the whole implementation process of the planned activities/projects.

2. IFMS and IPPS

System breakdown sometimes leads to delay in data capture, access to funds for implementation of the planned projects.

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Workplan 1a: Administration

3. Inadequate funding

Low revenue base to facilitate other routine activities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	325,132	299,581	362,891
District Unconditional Grant (Non-Wage)	30,414	35,800	25,000
District Unconditional Grant (Wage)	117,793	99,948	108,739
Locally Raised Revenues	84,890	67,290	90,000
Multi-Sectoral Transfers to LLGs	90,035	95,043	139,152
Support Services Conditional Grant (Non-Wage)	2,000	1,500	
<i>Development Revenues</i>	23,200	0	70,386
District Discretionary Development Equalization Grant		0	29,000
District Unconditional Grant (Non-Wage)		0	20,000
Locally Raised Revenues	23,200	0	
Multi-Sectoral Transfers to LLGs		0	21,386
Total Revenues	348,332	299,581	433,278
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	325,132	250,718	362,891
Wage	117,793	90,461	108,739
Non Wage	207,338	160,257	254,152
<i>Development Expenditure</i>	23,200	0	70,386
Domestic Development	23,200	0	70,386
Donor Development	0	0	0
Total Expenditure	348,332	250,718	433,278

2015/16 Revenue and Expenditure Performance up to March

In the quarter the department received Ugx118.9m of the planned Ugx 87.1m representing 137% of the revenue performance. This was due to more allocations to department from local revenue and unconditional grant non wage. Cumulatively by the end of the third quarter the department had received Ugx 299.4 m from the planned Ugx 348.3 m representing 86% of the revenue performance. Quarter expenditure was Ugx 78.1 m representing 90% of the expenditure performance. Cumulative expenditure was Ugx 260.7 m of the planned Ugx 348 m representing 72% of the planned expenditure for the FY. Unspent balance was Ugx 48.9 m representing 14% of the annual budget

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total allocation of 433.3 million revenue for the F/Y2016/2017 of which 32.6 million wages, 50million local revenue, 139.152 million multisectoral transfers to LLGs and 70.386 million development grants and expendend as follows: wages 32.6, Non wage 164.154million, and capital development of 70.386 million.

(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: 553 Soroti District

Workplan 2: Finance

Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	25/09/2015	30/4/2016	30/8/2017
Value of LG service tax collection	80982000	267890000	190482000
Value of Other Local Revenue Collections	389609000	58601000	546125000
Date of Approval of the Annual Workplan to the Council	20/4/2015	30/4/2016	30/5/2016
Date for presenting draft Budget and Annual workplan to the Council	29/04/2016	24/4/2016	26/05/2061
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/4/2016	30/8/2016
	Function Cost (UShs '000)	348,332	250,718
	Cost of Workplan (UShs '000):	348,332	250,718
			433,278
			433,278

2015/16 Physical Performance up to March

Third quarter performance report prepared and submitted to the Ministry of Finance, Intergrated/cosolidated work plans approved by the council on 30/04/2016.

Planned Outputs for 2016/17

1 Multipurpos Canon photocopier , 2 laptopscomputers, 2 desk top computers, assorted office furniture and 4 filling cabinets.

Final accounts preared and submitted to the Office of the auditor general, Annual budget and work plans prepared and approved by the district council.

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

Maintenance of IFMS equipments and sever computer .

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

1. Few working computers and low staffing

Most of the computers supplied by the MoFPED for IFMS are not functioning .This has resulted to account assistants to work in shifts as they share the 2 working computers and the vaccant positions of Finace officer,SA and SFO are not substantively filled.

2. Lack of transport for the departmet

The deparment has vehicle for office operations and renue mobilisation save the two motocycles.

3. Net work failure and interruption.

whener this occur the staff are left redundant until the problem is rectified leading accummulation of work

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,686,495	1,622,488	407,390
District Unconditional Grant (Non-Wage)	38,650	42,063	70,000
District Unconditional Grant (Wage)	245,561	135,499	165,185
Locally Raised Revenues	127,838	93,984	85,000
Multi-Sectoral Transfers to LLGs	63,048	66,564	87,206
Support Services Conditional Grant (Non-Wage)	2,211,398	1,284,378	

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Workplan 3: Statutory Bodies

<i>Development Revenues</i>	566	500	9,494
District Discretionary Development Equalization Grant		0	9,494
Multi-Sectoral Transfers to LLGs	566	500	
Total Revenues	2,687,061	1,622,988	416,884
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,686,495	1,590,848	407,390
Wage	245,561	78,309	165,185
Non Wage	2,440,934	1,512,539	242,206
<i>Development Expenditure</i>	566	0	9,494
Domestic Development	566	0	9,494
Donor Development	0	0	0
Total Expenditure	2,687,061	1,590,848	416,884

2015/16 Revenue and Expenditure Performance up to March

in the quarter the department received Ugx 827.3 m from the planned amount of Ugx 671.8 m representing 123% of the revenue performance. The over performance is due to more pension funds being received in the quarter. Cumulatively the department received Ugx 1.62 bn of the planned Ugx 2.7 bn representing 60% of the revenue performance. Quarter expenditure performed at 123% due to the same reasons alluded above. Cumulative expenditure was Ugx 1.6 bn of the planned Ugx 2.7 bn representing 59% of the expenditure performance. The unspent balance was Ugx 32.1 m representing 1% of the annual expenditure

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive UGX 416,864 m. This represents 84% drop in funds allocation to the department. This is because UGX 2BM that was budgeted for under the department has now been budgeted under the department of Administration. UGX 9.4 m from the district discretion equalization grant will be capita expenditure while 407.3 m will be recurrent and operations expenditure

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	450	0	744
No. of Land board meetings	8	0	4
No. of Auditor Generals queries reviewed per LG	1	2	20
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (UShs '000)	2,687,061	1,590,848	416,884
Cost of Workplan (UShs '000):	2,687,061	1,590,848	416,884

2015/16 Physical Performance up to March

35 Teachers recruited, 1 staff retired, 4 officers promoted, 1 Council meeting held, 1 committee meeting held, 1 Pac report discussed by council, 3 cobtracts committee meetings held, 5 evaluation Committee meetings held

Planned Outputs for 2016/17

1 IPAD for the District Chairperson Procured, 12 Council meetings held, 12 committee meetings held, 744 land applications scrutinised, 320 applicants for jobs received, 40 staffs interviewed, 6 staff retired, 12 months utility bills paid, 12 months salaries paid, 4 PAC reports discussed, 4 joint monitoring visits conducted

Vote: 553 Soroti District

Workplan 3: Statutory Bodies

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors joint monitoring with CSO's and implementing Partners (Ips) especially Teso Anti corruption Coalition (TAC)

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

1. transport

the District Council does have a reliable transport system like a coster for monitoring, study tours and other mandatory activities

2. council chambers

the building housing council chambers is too old and dilapidated with written sitting facilities. This is not healthy for human habitation

3. operations

the district resource envelope is too low to finance council operations and there is no direct central grant for council activities yet strategies for revenue enhancement is very poor

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	610,122	587,247	469,433
District Unconditional Grant (Non-Wage)	11,662	0	10,000
District Unconditional Grant (Wage)	260,170	209,128	
Locally Raised Revenues	5,385	1,000	5,000
Multi-Sectoral Transfers to LLGs	11,147	10,160	18,495
Other Transfers from Central Government	83,640	119,204	21,000
Sector Conditional Grant (Non-Wage)	75,455	125,758	49,412
Sector Conditional Grant (Wage)	162,663	121,998	365,525
<i>Development Revenues</i>	97,410	2,459	207,221
Development Grant	92,222	0	48,421
District Discretionary Development Equalization Grant		0	63,000
Multi-Sectoral Transfers to LLGs	5,187	2,459	95,800
Total Revenues	707,531	589,705	676,653
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	610,122	180,004	469,433
Wage	422,834	105,708	365,525
Non Wage	187,288	74,296	103,907
<i>Development Expenditure</i>	97,410	933	207,221
Domestic Development	97,410	933	207,221
Donor Development	0	0	0
Total Expenditure	707,531	180,937	676,653

2015/16 Revenue and Expenditure Performance up to March

By Q 3 the overall revenue realised was 83% of the total and expenditure was 26%. For the 3 quarter alone expenditure was 15% and this was due to unspent balances for costs which requires procurement processes. For the quarter recurrent expenditure performed a 51% local revenue was shillings 1000 which was 74% of planned. Conditional transfers were

Vote: 553 Soroti District

Workplan 4: Production and Marketing

222% This is because some activities of Q2 got funded in Q 3. Development expenditure was 0% because of ongoing procurement processes. Unspent balances in Q 3 was 58% This included the development fund that awaited procurement processes.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Ugx 676.7 m where Ugx 448m will be for recurrent activities and Ugx 207m for capital development and Ugx 21m for DICOSS. The funds expected have fallen down in value by 8%. This is attributable to no declaration on DOCOSS activities and suspension of the NAADS activities in the district which used to be routed through the department for action in the district. The are central funds under discretionary grants, non wage, wage and PMA. Others is from local revenue but nothing yet is known for commercial services (DICOSS) NEEDED MOST FOR THE REVIVAL AND PROMOTION OF COOPERATIVES AS AN ALTERNATIVE AND ASSURED INCOME SOURCE FOR THE RURAL POPULACE and those in the informal sector that eventually has the credible contribution to the economy

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
<i>Function Cost (UShs '000)</i>	0	0	18,495
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	25	14	0
No. of livestock vaccinated	14000	1860	4000
No. of livestock by type undertaken in the slaughter slabs	24000	18629	
No. of fish ponds constructed and maintained	0	0	4
No. of fish ponds stocked	2	14000	5
Quantity of fish harvested	6000	678	0
No. of parishes receiving anti-vermin services	0	19	0
No. of tsetse traps deployed and maintained	400	250	300
No of valley dams constructed	0	0	1
<i>Function Cost (UShs '000)</i>	653,791	158,219	631,158
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	3	1	4
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0	8
No of businesses inspected for compliance to the law	0	5	160
No of businesses issued with trade licenses	0	0	300
No of awareness radio shows participated in	2	0	0
No. of producers or producer groups linked to market internationally through UEPB	0	0	20
No. of market information reports disseminated	50	19	
No of cooperative groups supervised	20	0	0
No. of cooperative groups mobilised for registration	8	4	0
No. of cooperatives assisted in registration	6	2	0
A report on the nature of value addition support existing and needed	NO	No	NO
<i>Function Cost (UShs '000)</i>	53,740	22,718	27,000

Vote: 553 Soroti 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
Cost of Workplan (UShs '000):	707,531	180,937	676,653

2015/16 Physical Performance up to March

150 traps were deployed in Asuret and some 21 serviced. Pest and disease surveillance was carried out in all the subcounties in both crops and animals. There were 4679 animals slaughtered at the abattoir and slaughter slabs. Some 500 cattle were immunised against CBPP and some 330 dogs vaccinated against rabies.

Planned Outputs for 2016/17

The outputs expected in the year will be rehabilitation of 1 valley tank. Supply of 100 beehives and equipment and supply of 7000 fish fingerlings for the fish ponds, slaughter slab/abattoir, 12 months operational costs met, 4 supervision reports on quarterly basis produced and submitted to line ministries, animal disease and pest control.

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

There are no off budget activities expected.

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

1. High prevalence of pest and disease.

The high prevalence of pest and disease means that the department needs heightened disease surveillance activities throughout the year and this requires more resources. There are inadequate resources to allow easy movement in the field for the staff.

2. Variability of weather

Climate and weather variability leads to severe wastage of seed as farmers have to use more seed as they seek to plant in the next season after losing in the first season. Climate variability also increases the risk of disease and leads to poor yields.

3. High cost of running vehicles

Our NAADS vehicle is currently out of road because of heavy funding required for its repair. Though the staff have motorcycles, most of them are old and so running costs are high. With funding for these activities coming only from PMG it is difficult.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,429,430	1,063,740	1,757,498
District Unconditional Grant (Non-Wage)	30,000	3,600	10,000
District Unconditional Grant (Wage)		0	302,764
Locally Raised Revenues	3,766	7,475	15,000
Multi-Sectoral Transfers to LLGs	3,991	9,661	9,920
Sector Conditional Grant (Non-Wage)	192,689	144,517	192,689
Sector Conditional Grant (Wage)	1,196,984	897,738	1,227,126
Support Services Conditional Grant (Non-Wage)	2,000	750	

Vote: 553 Soroti District

Workplan 5: Health

<i>Development Revenues</i>	561,257	1,114,813	1,360,055
Development Grant	238,820	238,820	0
District Discretionary Development Equalization Grant		0	124,000
District Unconditional Grant (Non-Wage)		0	27,000
Donor Funding	119,227	865,314	1,042,000
Multi-Sectoral Transfers to LLGs	11,077	10,679	107,813
Transitional Development Grant	192,134	0	59,242
Total Revenues	1,990,687	2,178,553	3,117,553
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,429,430	1,016,040	1,757,498
Wage	1,196,984	877,753	1,529,889
Non Wage	232,446	138,286	227,609
<i>Development Expenditure</i>	561,257	291,875	1,360,055
Domestic Development	442,031	85,005	318,055
Donor Development	119,227	206,870	1,042,000
Total Expenditure	1,990,687	1,307,915	3,117,553

2015/16 Revenue and Expenditure Performance up to March

The department received Ugx 1.2 bn of the planned Ugx 497.7 m representing 242% revenue performance. The over performance is due to funds received from the donor community and immunisation, global fund, WHO, UNICEF, GAVI etc. Expenditure performed at 227% as these funds were spent expeditiously in different health activities in the district and across the region. Cumulative receipts were 2.2 bn from the planned 1.99 bn representing 112% for the reasons stated. Cumulative expenditure stood at Ugx 1.3 bn of the planned sum of Ugx 1.99 bn representing 66% of the expenditure performance. Unspent balance was Ugx 924 m representing 46% of the revenue performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Ugx 3.12 bn. This is an increase of 57% from last year's budget of Ugx 1,990,687. The increase is attributable to more allocations to the department from non wage, DDEG and expected donor funds. The development revenue is Ugx 1.1 billion while recurrent revenue is 1.9 billion. The budget is expected to meet the cost of recurrent and development expenditure for; wage, non wage and domestic & donor 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: 0881 Primary Healthcare

Vote: 553 Soroti 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
Number of outpatients that visited the NGO Basic health facilities	7977	5370	8176
Number of inpatients that visited the NGO Basic health facilities	1113	71	8077
No. and proportion of deliveries conducted in the NGO Basic health facilities	115	16	125
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	240	354	8175
Number of trained health workers in health centers	173	161	38
No of trained health related training sessions held.	0	0	40
Number of outpatients that visited the Govt. health facilities.	236875	146092	248672
Number of inpatients that visited the Govt. health facilities.	8013	6124	8175
No and proportion of deliveries conducted in the Govt. health facilities	4021	3191	4062
% age of approved posts filled with qualified health workers	98	90	48
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	90	43
No of children immunized with Pentavalent vaccine	6620	6278	8126
No of new standard pit latrines constructed in a village	0	33944	0
No of villages which have been declared Open Deafecation Free(ODF)	0	139	0
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	0	18530	0
No of staff houses constructed		0	1
No of staff houses rehabilitated		0	2
No of maternity wards constructed	0	0	1
Number of health facilities reporting no stock out of the 6 tracer drugs.	21	4	0
Function Cost (US\$ '000)	1,990,687	1,307,915	1,027,572
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	78,533
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	2,011,448
Cost of Workplan (US\$ '000):	1,990,687	1,307,915	3,117,553

2015/16 Physical Performance up to March

By the end of the third quarter the department had realized 63.6% of its approved positions filled with qualified health workers. The number of outpatients that visited both the NGO health units and the government health units were 2082 and 44,622 respectively. The number of inpatients was 18 and 1,971 for NGO and government health units respectively. The number of deliveries conducted in the NGO health units totaled to 10 while those in government health units totaled to 1,077 as at the end of the third quarter. The department also immunised 2,268 children in government unit and 81 in NGO units with pentavalent vaccine third dose. The department attained 90% of the approved staffing level for professional health workers. The progress in development of the planned infrastructure projects for this FY are as follows; construction of Maternity Ward in Awaliwal HC II and Ocokican HC II, both are at the stage of finishes with only painting and fitting glasses remaining whereas for Fencing of Tubur HC III Phase I it is

Vote: 553 Soroti District

Workplan 5: Health

complete.

Planned Outputs for 2016/17

Pay wages/salaries of health workers, Construct a maternity ward & pit latrine in Agirigiroi HCII, Construct a staff house in Ocokican HCII, Extend piped water supply to Tiriri HCIV staff house, Fence Tubur HCIII, Fence Dakabela HCIII, Provide treatment, counselling, immunisation, health education, community sensitization services in all health facilities, enhance data capture, storage, analysis, production, reporting/dissemination for management decision making.

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

Joint monitoring with CSOs and IPs especially TAC ie the Anti Corruption Coalition, Baylor on (HIV counseling, treatment, care, mentorship), TASO - Global fund activities on malaria control & prevention, World Vision - maternal, child health nutrition services.

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

1. Transport

Currently the department does not have any vehicle to facilitate service delivery. No Ambulance to facilitate/strengthen referrals at all levels of care. Support supervision by DHT & HSD teams has been hindered due to lack of vehicles for the department.

2. Mismatch between LOBT codes and IFMS codes

This affects processing of funds for activity implementation and therefore has abearing to poor budget performance in terms timely realisation of expected outputs.

3. Capacity gaps

Delays decision making, affecting performance, results not achieved as expected, compromising on the quality of services provided to the population

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,935,359	6,462,259	9,544,505
District Unconditional Grant (Non-Wage)	17,678	400	
District Unconditional Grant (Wage)	51,205	12,801	58,578
Locally Raised Revenues	3,766	0	5,000
Multi-Sectoral Transfers to LLGs	2,076	18,147	9,679
Other Transfers from Central Government		0	14,000
Sector Conditional Grant (Non-Wage)	2,631,580	1,759,121	2,581,580
Sector Conditional Grant (Wage)	6,229,054	4,671,790	6,875,668
<i>Development Revenues</i>	531,417	613,076	712,533
Development Grant	382,294	382,294	223,082
District Discretionary Development Equalization Gran	74,221	160,537	
District Unconditional Grant (Non-Wage)		0	10,000
Multi-Sectoral Transfers to LLGs	74,902	70,245	330,770
Transitional Development Grant		0	148,680

Vote: 553 Soroti District

Workplan 6: Education

Total Revenues	9,466,776	7,075,335	10,257,038
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,935,359	6,280,533	9,544,505
Wage	6,280,259	4,684,592	6,875,668
Non Wage	2,655,100	1,595,941	2,668,837
<i>Development Expenditure</i>	531,417	198,564	712,533
Domestic Development	531,417	198,564	712,533
Donor Development	0	0	0
Total Expenditure	9,466,776	6,479,097	10,257,038

2015/16 Revenue and Expenditure Performance up to March

In the quarter the department received Ugx 2,8 bn from the planned Ugx 2.4 bn representing 117% revenue performance. Over performance is because all the capital investment funds were released in Q3 and nothing more is expected in Q4. Cumulatively the department has received Ugx 7.4 bn from the planned Ugx 9.5 bn representing 74% of the revenue performance. Quarter expenditures performed at 103%, Cumulatively the expenditure was Ugx 6.6 bn from the planned 7.4 bn representing 68% expenditure performance. Unspent balance is Ugx 569.2 m representing 6% of the annual budget

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive the total of Ugx10.4 bn against the previous budget of Ugx 9.4 bn. This represents an increase of 8.2% of the revenue allocation to the department. This is because of more central funds channelled to the department under UPE, USE, salary enhancements and infrastructure development. Development revenues represent 7% of the budget while 93% is basically recurrent revenue

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	57019	57757	57322
No. of student drop-outs	1641	57757	0
No. of Students passing in grade one	156	79	80
No. of pupils sitting PLE	5245	4370	4200
No. of classrooms constructed in UPE	2	6	8
No. of latrine stances constructed	28	28	25
No. of primary schools receiving furniture	0	0	144
Function Cost (US\$ '000)	5,894,249	4,174,951	6,549,297
Function: 0782 Secondary Education			
No. of students enrolled in USE	6018	6018	1234
Function Cost (US\$ '000)	1,901,443	1,340,515	1,886,662
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	125	125	78
No. of students in tertiary education	858	828	940
Function Cost (US\$ '000)	1,569,510	930,408	1,576,803
Function: 0784 Education & Sports Management and Inspection			

Vote: 553 Soroti 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	133	56	146
No. of secondary schools inspected in quarter	8	26	5
No. of tertiary institutions inspected in quarter	5	2	3
No. of inspection reports provided to Council	4	2	3
Function Cost (US\$ '000)	101,574	33,223	244,276
Cost of Workplan (US\$ '000):	9,466,776	6,479,097	10,257,038

2015/16 Physical Performance up to March

133 inspection and monitoring visits were conducted in the quarter. 2015/16. Contract awards were made and construction of 6 classrooms and an office started 2 in Oyomai P/S, 2 in Awoja-Bridge P/S, and 2 and an office in Adamasiko P/S. 252 desks were supplied to Oyomai 36, Awoja-Bridge 36, Amusia 36, Akaikai 36, Omulala 36, Opuyo 36, Adamasiko 36, Balances or savings of 19,600,000 from 2015/16 awarded contracts were planned to give more 130 desks to schools that missed in 2014/15 Opar 36, Obule-Angorom 36, Awa

Planned Outputs for 2016/17

4 New classroom construction, DEOs headquarter office block renovated, 25 of 5- stance pit Latrines constructed, 174 desks supplied, Monitoring of activities, 2 meetings for training school management committees conducted, 24 school inspection visits conducted, 4 support supervision and monitoring LGOBT reports produced

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

World vision will carry out classroom construction and rehabilitation in Amusia, Aukot-Agule, Awaliwal primary schools. UNEB will deliver PLE administration funds for district based exam distributors, supervisors and Invigilators to the tune of 8,000,000. Ministry of Education, science, Technology and Sports will meet Annual census financial facilitation of approximately 2,000,000

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

1. Budget cuts

Failure to accomplish projects as planned due to unexpected budget cuts from the centre

2. Up loading budget in inappropriate votes

Failure to access funds that will exists in inappropriate votes causing delays in waiting for rectification

3. Delays in procurement process

Failure to utilise money immediately it arrives because contract awards are not concluded

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	705,942	619,299	646,971
District Unconditional Grant (Non-Wage)	4,431	0	5,000

Vote: 553 Soroti District

Workplan 7a: Roads and Engineering

District Unconditional Grant (Wage)	74,784	56,088	45,094
Locally Raised Revenues	5,649	500	5,000
Multi-Sectoral Transfers to LLGs		0	4,400
Other Transfers from Central Government	621,078	562,711	
Sector Conditional Grant (Non-Wage)		0	587,477
Development Revenues	627,399	638,496	694,510
Development Grant	590,696	590,696	512,002
District Discretionary Development Equalization Grant	31,007	47,800	35,000
Multi-Sectoral Transfers to LLGs	5,695	0	147,507
Total Revenues	1,333,341	1,257,796	1,341,480

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	705,942	294,708	646,971
Wage	74,784	37,392	45,094
Non Wage	631,158	257,316	601,877
Development Expenditure	627,399	132,431	694,510
Domestic Development	627,399	132,431	694,510
Donor Development	0	0	0
Total Expenditure	1,333,341	427,140	1,341,480

2015/16 Revenue and Expenditure Performance up to March

In the quarter the department received Ugx 854.9 m from the planned Ugx 333.3 m representing 256% revenue performance. The over performance was due to capital investment funds being released for the entire budget in quarter three and nothing is expected in quarter four apart from URF. Cumulatively the department received Ugx 1.2 bn of the planned Ugx 1.33 bn representing 94% of the revenue performance. In the Q3 the department spent Ugx 247.1 m of the planned Ugx 333.3 m representing 74% of the revenue performance. Cumulatively the expenditure was Ugx 427 m from the planned Ugx 1.3 bn representing 32% of the annual budget. Unspent balance was Ugx 830 m representing 62% of the FY budget

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Ugx 1.3 bn which is an increase from the previous budget by Ugx 100m represented by the 7.1 % increase in the revenue performance. Development revenue is represented by 56.2% of the total budget while recurrent revenue is at 44.8% of the planned budget. Mechanised maintenance of District roads shall cost Ugx 167m, Periodic maintenance and bridge repairs shall cost Ugx 221m. Other qualifying works which include majorly equipment repairs, office operations, wages and planting of trees shall cost Ugx133m and Road rehabilitation shall cost Ugx 640m.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0481

Vote: 553 Soroti District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	249	62	0
Length in Km of urban unpaved roads rehabilitated	3	0	0
No. of bottlenecks cleared on community Access Roads		0	249
Length in Km of District roads routinely maintained	129	129	197
Length in Km of District roads periodically maintained	22	24	30
No. of bridges maintained	0	0	1
Length in Km of District roads maintained.	0	0	197.8
Lengths in km of community access roads maintained	0	0	214
No. of Bridges Repaired	0	0	7
Length in Km. of rural roads constructed	0	2	6
Length in Km. of rural roads rehabilitated	8	2	13
Function Cost (UShs '000)	1,333,341	427,140	1,341,480
Cost of Workplan (UShs '000):	1,333,341	427,140	1,341,480

2015/16 Physical Performance up to March

Mechanical routine maintenance of 129km of district road net work, 2.1 km of the road accomplished on low cost sealing civil works, 1.2km of the road on swamp drainage installed, 18 km of the road accomplished under periodic maintenance

Planned Outputs for 2016/17

168km of district roads and 249km of subcounty roads to be maintained using manual road gangs. 30km of district roads to be periodically maintained and 28.5km of district roads to be routinely maintained mechanically using force account operations. Road equipment to be repaired and well maintained to handle force account operations. The District roads committee to sit once every quarter. Office compound and hardware to be well maintained. Gweri-Awoja road failing swamp to be repaired.

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

There are no off budget activities known as of now.

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

1. Funds for equipment repairs were not adequate

The Uganda Road fund reduced remittances of equipment repairs whereby servicing of the road unit was not adequate. Tyres for dump trucks could not be bought, repair of the brake system of the wheel loader was not done and other incidental break downs.

2. Office Supervision/Administration +DRC funds not enough

5% allocation for office operations by URF is inadequate for handling mandatory quarterly road committee meetings, paying utility bills, travel inland, fuels for supervision, compound cleaning, buying stationary

3. Supervision Vehicles and personnel are few

The department needs a minimum of three pickups for supervision of works and administrative work. There is only one operator, that's for the grader. The wheel loader, a pickup, bulldozer and a grader have no operators. The works yard has no guard(Askari)

Vote: 553 Soroti District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	59,234
District Unconditional Grant (Non-Wage)		0	15,000
Locally Raised Revenues		0	5,000
Multi-Sectoral Transfers to LLGs		0	2,100
Sector Conditional Grant (Non-Wage)	0	0	37,134
<i>Development Revenues</i>	655,677	655,677	294,805
Development Grant	655,677	655,677	274,805
Multi-Sectoral Transfers to LLGs		0	20,000
Total Revenues	655,677	655,677	354,039
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	59,234
Wage		0	0
Non Wage	0	0	59,234
<i>Development Expenditure</i>	655,677	140,091	294,805
Domestic Development	655,677	140,091	294,805
Donor Development	0	0	0
Total Expenditure	655,677	140,091	354,039

2015/16 Revenue and Expenditure Performance up to March

Cummulatively by end of third quarter the revenues performed at 100%, 655,677,000 was received. This now makes it possible to achieve all the hardware projects. Expenditure performed at 22.69% because out of the budgeted 163,919m only 93,445m was spent. Unspent balance is 190,140m representing 29% of the entire budget. The contractors are yet to sign the contractual obligation with the district before commencing with work

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue short fall has been attributed to the releases from the centre which have fallen from Ugx 655, 677,000/= in 2015/2017 financial year to UGX 354,039,000. This represents an 85% revenue short fall in the 2016/2017 revenue. Expenditures therefore have to be within the revenue sent. Partly the revenue under PRDP that the sector used to get has now been sent to the subcounties directly District Discretionary Equalisation grant.

(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 Rural Water Supply and Sanitation

Vote: 553 Soroti District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	30	26	24
No. of water points tested for quality	30	0	28
No. of District Water Supply and Sanitation Coordination Meetings	04	03	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	16	6	4
No. of sources tested for water quality	30	0	28
No. of water points rehabilitated	09	0	6
% of rural water point sources functional (Gravity Flow Scheme)	00	0	00
% of rural water point sources functional (Shallow Wells)	89	0	0
No. of water pump mechanics, scheme attendants and caretakers trained	23	4	01
No. of public sanitation sites rehabilitated	00	0	0
No. of water and Sanitation promotional events undertaken	30	4	9
No. of water user committees formed.	30	4	9
No. of Water User Committee members trained	270	63	81
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	23	35	23
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	25	25	12
No. of public latrines in RGCs and public places	01	0	0
No. of springs protected	00	0	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	02	0	0
No. of deep boreholes drilled (hand pump, motorised)	08	0	8
No. of deep boreholes rehabilitated	09	0	6
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	01
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	00
Function Cost (US\$ '000)	655,677	140,091	354,039
Cost of Workplan (US\$ '000):	655,677	140,091	354,039

2015/16 Physical Performance up to March

1 District water and sanitation coordination committee meeting was held, Conducted one national consultation and delivered Q2 report to Ministry of Water & Environment Kampala, one extension staff meeting, Conducted hygiene and Sanitation promotional activities such drama shows, baseline survey on sanitation etc, purchased 492 litres of petroleum products for office operations, paid 3 months staff salaries, procured office cleaning materials and office tea items, collected one data set, conducted 20 post construction supervision visits, conducted one survey on functionality of water points. Paid retentions and shallow wells which missed out to be paid the previous year due IFMS challenges.

Planned Outputs for 2016/17

The sector has now planned to have 8 deep boreholes drilled, 6 deep boreholes rehabilitated, feasibility studies and a production well for Adamasiko RGC drilled, Extension of piped water to Odudui RGC from NWSC lines and

Vote: 553 Soroti District

Workplan 7b: Water

extension of piped water to Alere village and surrounding areas from Gweri piped water scheme. The general office operations, software activities and monitoring and supervision are among the expenditure items to be implemented

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

construction of piped water schemes in Tubur town board and Achuna RGC are among the off-budget activities.

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

1. Revenue short fall

The needs of the population are enormous but the resource envelopment is small making it difficult to provide service. This years revenues for the water sector has drastically reduced from 655,677,000 in FY 2015/2016 down to 354,039,000.

2. Inadequate Staffing in the water office

The key staff to man the sector are inadequate such as borehole maintenance technician and water officer. The only staff available right now include the seconded District Water Officer from the Ministry of Water and Environment and the driver.

3. overwhelming demand from community and aging means of transport Vehicle

Most communities demand for water and sanitation facilities causing the distribution very challenging. High operation and maintenance costs due to aging vehicle

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	263,165	172,784	131,323
District Unconditional Grant (Non-Wage)	33,991	908	5,000
District Unconditional Grant (Wage)	124,964	93,723	100,804
Locally Raised Revenues	11,613	4,000	5,000
Multi-Sectoral Transfers to LLGs	4,302	3,823	13,572
Sector Conditional Grant (Non-Wage)	87,096	65,322	6,948
Support Services Conditional Grant (Non-Wage)	1,200	5,008	
<i>Development Revenues</i>	17,158	36,550	207,333
District Discretionary Development Equalization Gran	2,467	30,723	127,000
District Unconditional Grant (Non-Wage)		0	67,000
Multi-Sectoral Transfers to LLGs	14,691	5,827	13,333
Total Revenues	280,323	209,334	338,656
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	263,165	115,185	131,323
Wage	124,964	62,482	100,804
Non Wage	138,202	52,704	30,519
<i>Development Expenditure</i>	17,158	11,551	207,333
Domestic Development	17,158	11,551	207,333
Donor Development	0	0	0
Total Expenditure	280,323	126,737	338,656

Vote: 553 Soroti District

Workplan 8: Natural Resources

2015/16 Revenue and Expenditure Performance up to March

Cummulatively the revenue performance was at 120% because Ugx 84.3 m of the budgeted Ugx 70.1m was received. This performance is above average because all capital investment funds were released in Q3. cumulatively the department received 207 m of the planned 280 m representing 74% of the revenue performance Expenditure performed at 29% because 20 m was spent from the budgeted 70.1 m. The cumulative expenditure was 126 m of the budgeted 280m representing 45% of the annual expenditure or budget. Unspent balance was 80m representing 29% of the annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department revenues for 2016/2017 sum up to 338,656,240 higher than that of the previous year by 17% due to more allocation from the DDEG for the purchase of the Survey Equipment Set. Unconditional grant 30,519,442 out of which 13,572,028 is allocated to Sub Counties. Government of Uganda Discretionary Development Equalization Grant 207,333,106 out of which 13,332,801 is allocated to Sub Counties. The forestry sector was allocated 28,290 the Environment and wetlands sector 29,551 Land management 137,200 and salaries 100,803,692.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	40	0	11250
Number of people (Men and Women) participating in tree planting days	500	0	30
No. of Agro forestry Demonstrations	00	0	15
No. of community members trained (Men and Women) in forestry management	500	60	97
No. of monitoring and compliance surveys/inspections undertaken	12	0	44
No. of Water Shed Management Committees formulated		0	12
No. of Wetland Action Plans and regulations developed	00	0	2
Area (Ha) of Wetlands demarcated and restored	15	0	02
No. of community women and men trained in ENR monitoring		0	150
No. of monitoring and compliance surveys undertaken	12	12	42
No. of new land disputes settled within FY	20	5	00
Function Cost (UShs '000)	280,323	126,737	338,656
Cost of Workplan (UShs '000):	280,323	126,737	338,656

2015/16 Physical Performance up to March

3 pieces of government land surveyed. 12 compliance inspections on wetland compliance conducted. 60 school teachers trained on forest management. Office operations

Planned Outputs for 2016/17

The Key planned outputs include: Purchase of Survey equipment, procure 20,000 seedlings, Train Sub County political and technical leaders in Environment, wetlands, forestry, climate change and land management issues, Restoration of degraded welnads, increase environment and forestry compliance monitoring inspections, prepare 2 physical development plans for 2 upcoming trading centres.

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

Vote: 553 Soroti District

Workplan 8: Natural Resources

Joint monitoring of projects with TAC tailored to environmental screening of projects and certification

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

1. Lack of transport and logistics

The department needs to be facilitated with a Pickup double cabin and 3 motorcycles because it is a field based department

2. Increasing demand for the services of the department.

Environmental degradation, climate change, land conflicts and poverty need huge investment of both financial and logistical resources. The current allocations are not able to meet this need sufficiently.

3. Lack of staff establishment for the department at Sub County level

There is no official directly recruited to manage environment and natural resources at Sub County, parish and village levels.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	223,902	167,163	274,091
District Unconditional Grant (Non-Wage)	17,071	691	5,000
District Unconditional Grant (Wage)	117,563	88,173	130,336
Locally Raised Revenues	12,555	500	10,000
Multi-Sectoral Transfers to LLGs	22,327	34,045	29,495
Other Transfers from Central Government	10,000	10,466	53,000
Sector Conditional Grant (Non-Wage)	44,386	33,288	46,260
<i>Development Revenues</i>	393,153	588,447	473,825
District Discretionary Development Equalization Grant	68,318	142,266	8,000
District Unconditional Grant (Non-Wage)		0	16,000
Multi-Sectoral Transfers to LLGs	9,229	11,124	90,478
Other Transfers from Central Government	315,606	435,057	355,000
Transitional Development Grant		0	4,348
Total Revenues	617,055	755,610	747,917
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	223,902	60,704	274,091
Wage	117,563	29,391	130,336
Non Wage	106,338	31,313	143,755
<i>Development Expenditure</i>	393,153	312,018	473,825
Domestic Development	393,153	312,018	473,825
Donor Development	0	0	0
Total Expenditure	617,055	372,722	747,917

2015/16 Revenue and Expenditure Performance up to March

in the quarter under review, the department received 258,524 million representing 168% of the revenue performance. This over performance is due to the funds received as supplementary budget from YLP projects, OPM, Micro Support e.tc. .Cummulatively in quarter 3 the department has received 749,516 millions of the planned 617,055 millions

Vote: 553 Soroti District

Workplan 9: Community Based Services

representing 121% of revenue performance due same stated above. The department in the quarter has spent 12,023 millions of the planned expenditure of 154,263 millions representing 8% of expenditure performance. The low expenditure performance is attributed to non transfer of cash funds to projects accounts due to software technical errors. Cumulatively. There was cumulative expenditure of Ugx 372,722 million of the planned annual expenditure 617,055 million representing the cumulative expenditure performance of 60%. Unspent balances of the annual budget stood at 376 million that represented 61% mostly funds to be transferred to YLP, and CDD Development Projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive and spend a total of 747.92 million during the financial year 2016/2017. The key revenue sources will include Local revenue, Development discretionary equalisation grant, unconditional grant non wage. This is going to be spent to pay salaries, support Youth Livelihood Programme, CDD, FAL, PWDs Special grant, Councils such as women, youth, PWDs, water advocacy meetings, Capital expenditure and office operations. Of the expected revenue 322 million is recurrent while 560 million is 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
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	15	13	15
No. of Active Community Development Workers	10	10	15
No. FAL Learners Trained	2000	1400	2300
No. of children cases (Juveniles) handled and settled	6	5	10
No. of Youth councils supported	8	6	08
No. of women councils supported	8	8	8
Function Cost (UShs '000)	617,055	372,722	747,917
Cost of Workplan (UShs '000):	617,055	372,722	747,917

2015/16 Physical Performance up to March

2 children on juvenile cases handled and were settled, 13 Community Development workers active, 1400 FAL learners educated and 1 study tour to Mukono district on experience sharing by FAL Instructors and technical staff. 1 Staff PWD Review meeting and 3 PWD groups supported in ,kamuda(1), Gweri(1) and Katine(1) subcounties. Supported.

Planned Outputs for 2016/17

During the financial year the department has planned to achieve the following: Settle 15 children and handle 15 juveniles, educate 2100 FAL, pay honoraria allowance to 97 instructors as motivation, purchase instructional materials, Support 8 youth councils and 8 women councils. Conduct Mobilisation, Monitoring & Supervision of community based services planned & implemented programmes. Mobilise & facilitate community groups for support; YLP-35, CDD-21, PWD/Special Grant-12, PCY-10 spread in all 7 subcounties. Conduct Screening, appraisal and approving established groups for funding. Train 490 YLP project managers, 64 PCY on vocational skills and provide start up capital/ tool kits and conduct gender mainstreaming training on budgeting. Conduct 2 sensitisation workshops on advocacy for promotion of safe water targeting 205 councillors, technical staff, dev't partners. Facilitate formation and training of 14 water source committees and commission 10 boreholes. Orientate District and subcounty stakeholders on child health growth, nutrition and food security including supervision on child service providers. Commemorate international days for women, youth, disability, children, labour, elderly, support cultural activities. Procure 1 Desk top, 1 Laptop, 4 filing cabinets, notice board, other office furniture with 12 months operation

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

Vote: 553 Soroti District

Workplan 9: Community Based Services

Orphans and vulnerable children response activities by conducting district and subcounty ovc coordination committee meetings, follow up of ovc mapped households and link them to NGO support. Report on OVC service providers. Training communities on group dynamics and community mobilisation on Operation Wealth creation. Carry out monitoring of community sub projects and training on child protection, Gender Based violence supported by World Vision, Partners for children world wide, NAWOU and other development partners. Mobilising communities and support the functionality of Functional Adult Literacy (FAL) classes including assessment, carrying out proficiency tests and graduating learners supported by DICODI and HADEFPO development partners.

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

1. Transport

The department is in dire need of vehicle to facilitate Coordination, Supervision and implementation of programmes/projects. At the LLGs levels the CDOs who are responsible for implementation of CBS and other govt programmes do not have transport.

2. Capacity Building

Inadequate capacities of Community Development Workers to handle programmes effectively and efficiently resulting from new technologies in terms of on-line reporting, data collection and analysis, Need to build the capacity of CDOs especially on innovations.

3. Budget Votes

There is a mismatch between LGOBT codes and IFMS codes causing the department not to access funds on time thus affecting service delivery.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	162,502	94,641	227,851
District Unconditional Grant (Non-Wage)	31,008	17,100	88,286
District Unconditional Grant (Wage)	52,638	39,478	31,148
Locally Raised Revenues	31,088	21,208	96,716
Other Transfers from Central Government		0	11,700
Support Services Conditional Grant (Non-Wage)	47,768	16,855	
<i>Development Revenues</i>	14,127	23,850	405,653
District Discretionary Development Equalization Grant	14,127	23,850	137,653
District Unconditional Grant (Non-Wage)		0	40,000
Donor Funding		0	100,000
Multi-Sectoral Transfers to LLGs		0	28,000
Other Transfers from Central Government		0	100,000

Vote: 553 Soroti District

Workplan 10: Planning

Total Revenues	176,629	118,491	633,504
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	162,502	94,641	227,851
Wage	52,638	39,478	39,148
Non Wage	109,864	55,163	188,702
<i>Development Expenditure</i>	14,127	5,320	405,653
Domestic Development	14,127	5,320	305,653
Donor Development	0	0	100,000
Total Expenditure	176,629	99,961	633,504

2015/16 Revenue and Expenditure Performance up to March

Cummulatively by end of Q3 there was revenue performance of 67% because from the budgeted amount of 176.6 m only 118.5 m was received. This is below average and is attributable to low allocations of local revenue and unconditional grant to the UNIT. Cummulatively the expenditure was 100 m of the expected 176.6m representing 57% of expenditure performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Unit expects to receive Ugx 633.5 m. This is higher than that for previous financial year resulting from more allocation from central transfers, local revenue and development discretionary equalisation grant. Donor funds from population secretariat and unicef is also expected for population control activities

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	4	3	4
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	176,629	99,961	633,504
Cost of Workplan (UShs '000):	176,629	99,961	633,504

2015/16 Physical Performance up to March

Q3 LGOBT report, LGMSD Q3 report, Q3 PRDP report produced and submitted to line ministries, Joint Monitoring report with CSOs produced for action, 3 DTTPC meetings held, 1 meeting to disseminate DDEG guidelines held, BFP document produced and submitted to line ministries, 1 statistical abstract produced, Draft DDP2 produced and submitted to NPA, Internal Assessment Report produced and submitted to MoLG

Planned Outputs for 2016/17

60 NUSAF Projects approved and supported, 12 DTTPC minutes, 4 LGOBT reports, 20 printed copies of DDP2, M&E monitoring Frame work, 2 sets of furniture, 15 pieces of office curtains, 12 months salary payment to all Unit staff, Internal Performance assessment conducted, 1 camera, 1 PAD, 1 software tablet, 1 color scanner, 1 color photocopier, 5 tyres for the vehicle, 2 sets of office furniture and walkway constructed. Bfp prepared, Annual LG performance contract prepared, LGOBT budget prepared, 20 projects launched, 40 projects commissioned, demographic activities for quality population conducted, Statistical abstract prepared, data collection to inform planning collected and the planning function mentored.

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

Family planning education for quality population, food security nutrition and planning by FAO, sensitisation on

Vote: 553 Soroti District

Workplan 10: Planning

demographic dividend, Joint monitoring with CSOs especially the Teso Anti Corruption Coalition (TAC)

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

1. Technical

The capacity of the Unit staff need to be built especially in using the LGOBT tool both for planning and budgeting. This problem cuts across other departments hence delays in preparations and line ministry submissions. Refresher course ideal

2. Votes

There is need to align the LGOBT tool budget codes with that of the IFMS/TSA. Mismatch has failed the Unit from accessing funds in time and this if not attended will have much of the funds returned to national Treasury leading to poor appraisal on us

3. Planning function

There is no special fund to conduct ideal needs assessment from grassroots level and to prevail on the planning function demands sufficiently. Staff motivation and U scale structuring adjustment to the level of other Heads of Departments is critical

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	47,765	24,993	39,698
District Unconditional Grant (Non-Wage)	16,504	2,200	20,000
District Unconditional Grant (Wage)	15,859	11,894	9,698
Locally Raised Revenues	12,201	9,751	10,000
Support Services Conditional Grant (Non-Wage)	3,200	1,147	
<i>Development Revenues</i>	800	3,400	4,000
District Discretionary Development Equalization Grant	800	3,400	4,000
Total Revenues	48,565	28,393	43,698
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	47,765	21,871	39,698
Wage	15,859	11,894	9,698
Non Wage	31,906	9,977	30,000
<i>Development Expenditure</i>	800	0	4,000
Domestic Development	800	0	4,000
Donor Development	0	0	0
Total Expenditure	48,565	21,871	43,698

2015/16 Revenue and Expenditure Performance up to March

In the quarter, the department received Ugx 13.5 m from the planned Ugx 12.1 m representing 111% of the revenue performance. The over performance is due to the release of all the capital investment funds in the quarter. Cumulatively the department received Ugx 28.4 m from the planned Ugx 48.6 m representing 58% of the revenue performance. The quarter expenditure was 65% and cumulative expenditure was 45% because only Ugx 21.9 m from the planned Ugx 48.6 m was spent. The unspent balance was Ugx 6.5m representing 13% of the annual budget expenditure

Vote: 553 Soroti District

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2016/17

The Audit section expects to receive Ugx 43.7m. This is below the previous allocations by 11.5% due to the transfer of funds for use at the subcounty following the current planning and budgeting framework. Ugx 4m will be for development expenditure while 39.6 will be for opertons and recurrent expenditure. Most of the planned activities are to be funded by Local Revenue which in most cases is not collected 100% therefore affecting implimentation of planned activities for the Financial Year. This therefore calls for funding by conditional Grants.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	0
Date of submitting Quaterly Internal Audit Reports	10/8/2016	06/05/2016	
<i>Function Cost (UShs '000)</i>	<i>48,565</i>	<i>21,871</i>	<i>43,698</i>
Cost of Workplan (UShs '000):	48,565	21,871	43,698

2015/16 Physical Performance up to March

1 Consolidated Audit Reprot produced and submitted to relevant stakeholders, 1 PAC report produced and disseminated, 1 Cosolidated Health Units Audit Report produced, 1 Cosolidated Sub Counties Audit Report produced, 1 Cosolidated Monitoring Audit Report produced

Planned Outputs for 2016/17

Planned activities for F/Year 2016/2017 includes: Auditing of Lower Local Councils, Auditing of Health Units, Auditing of Departments Activities, Auditing of Projects ie PAF, Road Fund, Youth Livelyhood Projects, UPE and others.

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

Joint monitoring with CSOs especially TAC

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

1. Transport

Inaquate transport for the Unit

2. Man Power

Inaquate staffing for the Unit

3. Facilitation

Inadquate facilitation for execution of planned activities