

Vote: 554 Tororo 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

Tororo 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	2,241,047	1,038,544	2,924,911
2a. Discretionary Government Transfers	3,872,229	2,042,065	6,453,211
2b. Conditional Government Transfers	30,917,626	22,103,472	33,356,560
2c. Other Government Transfers	5,242,773	695,968	1,791,244
3. Local Development Grant		936,563	0
4. Donor Funding	595,223	1,083,134	649,983
Total Revenues	42,868,898	27,899,746	45,175,908

Planned Revenues for 2016/17

The District expects to receive Shs 45.1 billion, locally raised revenue will constitute 6.5%, central government transfers 92.1% and donor funds 1.4%. Compared to the previous years IPFs the indicative planning figures have increased by 5.3%. The increase is as a result in increase of Conditional Government and Discretionary Government Transfers to the district

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	5,416,402	1,401,023	6,871,828
2 Finance	489,228	303,999	547,200
3 Statutory Bodies	6,085,100	2,165,587	1,209,866
4 Production and Marketing	864,234	461,195	2,977,933
5 Health	5,730,637	4,747,311	7,406,127
6 Education	19,303,144	12,764,628	20,301,711
7a Roads and Engineering	1,779,333	1,004,562	1,572,239
7b Water	694,530	300,722	893,347
8 Natural Resources	752,220	348,259	810,404
9 Community Based Services	1,324,413	319,955	2,184,983
10 Planning	275,247	146,261	298,493
11 Internal Audit	154,410	35,623	101,779
Grand Total	42,868,898	23,999,122	45,175,908
	<i>Wage Rec't:</i>	20,301,319	13,924,859
	<i>Non Wage Rec't:</i>	15,560,172	7,551,246
	<i>Domestic Dev't</i>	6,412,184	1,715,716
	<i>Donor Dev't</i>	595,223	807,301

Planned Expenditures for 2016/17

The District expects to receive Shs 45.1 billion; wages and salaries will consume 49.4% of the entire district budget, recurrent non wage expenditure 33.5%, Domestic development 15.7% and donor 1.4%. Compared to the expenditure allocations for the previous financial year overall planned recurrent expenditure increased by 4.4% due increased in both wage allocations while planned development expenditure increased by 10.6% due to increase in District Discretionary Development Equalization Grant all

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	2,241,047	1,038,544	2,924,911
Interest Income	44,562	3,403	
Agency Fees	51,336	15,080	56,469
Business licences	75,592	31,897	189,674
Local Government Hotel Tax		0	22,880
Local Hotel Tax	8,732	5,804	
Local Service Tax	243,674	48,483	221,175
Locally Raised Revenues		0	180,599
Market/Gate Charges	164,269	98,679	222,091
Other Fees and Charges	232,197	71,357	318,458
Park Fees	243,144	93,416	201,104
Rent & Rates from other govt units	93,151	76,304	
Rent & Rates from other Gov't Units		0	177,548
Rent & Rates from private entities	1,031,582	568,431	1,267,069
Animal & Crop Husbandry related levies	52,808	25,691	67,844
2a. Discretionary Government Transfers	3,872,229	2,978,629	6,453,211
Urban Discretionary Development Equalization Grant	0	0	79,963
Urban Unconditional Grant (Non-Wage)	130,383	94,238	154,236
Urban Unconditional Grant (Wage)	61,137	45,852	118,885
District Unconditional Grant (Wage)	2,018,765	1,373,108	1,777,801
District Unconditional Grant (Non-Wage)	725,381	528,867	1,066,771
District Discretionary Development Equalization Grant	936,563	936,563	3,255,554
2b. Conditional Government Transfers	30,917,626	22,103,472	33,356,560
Gratuity for Local Governments		0	1,437,864
Transitional Development Grant	22,000	16,500	645,108
Support Services Conditional Grant (Non-Wage)	5,274,635	3,887,967	
Sector Conditional Grant (Wage)	18,053,926	12,523,261	20,416,104
Sector Conditional Grant (Non-Wage)	5,599,862	3,756,630	6,511,847
Development Grant	1,967,203	1,919,114	1,219,944
Pension for Local Governments		0	2,557,362
General Public Service Pension Arrears (Budgeting)		0	568,330
2c. Other Government Transfers	5,242,773	695,968	1,791,244
Youth livelihood Project		0	300,116
NUSAF	3,424,664	5,000	1,467,128
Other Transfers from Central Government	100,000	0	
FEIFOC	15,600	0	
Road fund	978,267	499,044	
UNEB Contribution	16,802	18,934	24,000
YOUTH LIVELIHOOD	698,440	172,990	
CAIIP	9,000	0	
4. Donor Funding	595,223	835,394	649,983
Global Fund	21,000	0	21,002
VODP-IFAD		0	24,000

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A. Revenue Performance and Plans

DICOSS	25,000	24,226	25,000
GAVI	77,474	251,720	77,474
IGAD	16,800	0	
IGAD/TRAPP		0	16,800
NTD		17,484	
TASO	342,707	12,969	342,707
UNICEF	0	45,510	5,000
USAID	82,242	175,696	
VODP	24,000	0	
WHO		307,788	
WHO (MTRAC)	6,000	0	
WHO(MTRAC)		0	6,000
USAID(NTD)		0	132,000
Total Revenues	42,868,898	27,652,006	45,175,908

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expects to receive shs 2.9 billion from locally raised sources. Rent and rates from private entities is expected to make significant contribution to the overall percentage of 43.2, while the least contribution is expected from local hotel tax of less than 0.79 percent. Compared to the previous years IPFs the indicative planning figures have increased by 30.5%. The major increase is from taxes paid on rent and rates from private entities and park fees.

(ii) Central Government Transfers

The District expects to realize shs 41.6 billion from Central government transfers. Of this shs 22.3 billion (53.4%) will cater for salaries and wages, while shs 22.2 billion (53.6%) will cater for both recurrent and development activities. Compared to the previous years IPFs the indicative planning figures have increased by 3.92%. The increase is as a result of increase in District Discretionary Development Equalization Grant allocation to the district.

(iii) Donor Funding

Donors expect to contribute shs 649.9 million. The biggest contribution will be from TASO representing 52.7% of the donor budget, while the least of 0.76% will come from UNICEF. Compared to previous years IPF the indicative planning figures has been an increased by 9.1%. The reason being that district will get additional funding from GLOBAL FUND, USAID(NTD) and IGAD.

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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>	1,563,170	1,220,451	6,498,614
District Unconditional Grant (Non-Wage)	151,953	119,794	159,972
District Unconditional Grant (Wage)	409,167	474,360	515,854
General Public Service Pension Arrears (Budgeting)		0	568,330
Gratuity for Local Governments		0	1,437,864
Locally Raised Revenues	51,813	49,733	155,071
Multi-Sectoral Transfers to LLGs	623,993	445,439	1,023,153
Other Transfers from Central Government	100,000	5,000	
Pension for Local Governments		0	2,557,362
Support Services Conditional Grant (Non-Wage)	56,564	42,423	
Urban Unconditional Grant (Non-Wage)	130,383	37,851	0
Urban Unconditional Grant (Wage)	39,297	45,852	81,008
<i>Development Revenues</i>	3,853,232	432,250	373,214
District Discretionary Development Equalization Gran	390,182	391,854	328,214
Locally Raised Revenues	4,753	0	45,000
Multi-Sectoral Transfers to LLGs	33,633	40,396	
Other Transfers from Central Government	3,424,664	0	
Total Revenues	5,416,402	1,652,702	6,871,828
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,563,170	1,203,353	6,498,614
Wage	448,463	504,929	596,862
Non Wage	1,114,706	698,425	5,901,752
<i>Development Expenditure</i>	3,853,232	197,669	373,214
Domestic Development	3,853,232	197,669	373,214
Donor Development	0	0	0
Total Expenditure	5,416,402	1,401,023	6,871,828

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 1,652,702,000 against an annual budget of Shs 5,416,402,000 being 49% budget performance for the quarter and 31% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 1,401,023,000 representing 38% performance in the quarter and 26% budget performance in the year. By the end of the quarter the department had Shs 251,679,000 unspent.

Transfer of Urban Unconditional Grant – Wage and Transfer of District Unconditional Grant – Wage performed beyond 100% because additional staff were recruited during the quarter while Locally Raised Revenues and District Unconditional Grant - Non Wage allocation to the department for the quarter was beyond 100% because the district had to pay outstanding creditors who were threatening to take legal action against the district. Development allocations for LGMSD (Former LGDP) and Multi-Sectoral Transfers to LLGs performed beyond 100% because in all the remaining development funds were released in quarter three

The poor performance under local revenue allocation for development activities was because the district did not realize its expected revenue due to poor performance from some of the revenue sources while Other Transfers from Central Government performed poorly because the district did not realize any NUSAF funds from OPM during the quarter.

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Workplan 1a: Administration

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 6,871,828,000 from both local and central government transfers. Shs 596,862,000 will be spent on wage while Shs 5,901,752,000 to be spent on non wage recurrent activities and Shs 373,214,000 to be spent on development activities. 94.5% of the department budget has been allocated to recurrent expenditures while 5.4% has been allocated to development expenditures. Compared to the previous financial year there has been an increase in the IPFs by 26.8%. The reason for this increase in IPFs is attributed to pension being budgeted under administration and increased in multisectoral transfers to LLG resulting from an increase in Unconditional Grant (Non-Wage) allocation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
No. (and type) of capacity building sessions undertaken	8	3	3
Availability and implementation of LG capacity building policy and plan		No	yes
No. of monitoring visits conducted		0	4
No. of monitoring reports generated		0	4
No. of computers, printers and sets of office furniture purchased	4	0	0
No. of existing administrative buildings rehabilitated		0	4
Function Cost (US\$ '000)	5,416,402	1,401,023	6,871,828
Cost of Workplan (US\$ '000):	5,416,402	1,401,023	6,871,828

2015/16 Physical Performance up to March

By the end of quarter three the department had achieved the following; Celebrated three national holidays, had 29 consultation visits have been made to line ministries, departments and agencies- 8 visits to MoLG, 8 visits to MoFPED, 9 visits to MoPS, 2 visits to LGFC, MoLWE 1 visits, MoWHUD 1 visits, Staff salaries paid for 9 months for administration staff, eleven outstanding creditors paid, four vehicles for administration department serviced, 21 one day monitoring visits conducted, supported 3 staff for career development courses at UMI CDO, Accounts assistant and ACAO, rehabilitated 2 administrative buildings kirewa and teachers resource centre, four laptops, one LCD projector and two digital cameras procured, constructed Nabuyoga sub county office.

Planned Outputs for 2016/17

The planned outputs for the administration department include; Coordination meetings held, monitoring visits conducted for district programmes, staff salaries paid for administration, all pensioners paid, all national events celebrated, four radio talk shows conducted, 8 staff trainings sessions conducted, office block at Nabuyoga sub county completed, renovation of Teachers resource centre completed, completion of the district council chamber completed and Mukuju Sub county administration block constructed, renovation of the RDC's block.

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

Nil

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

1. Attracting and retaining of Staff.

The district is experiencing challenge of attracting and retaining of staff in strategic position such as medical doctors

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Workplan 1a: Administration

due to poor working conditions and remuneration.

2. Inadquate wage bill allocation

The wage bill provision is inadequate to allow for recurrent of key staff. To date the district does not have substantive heads in Production, Natural resources, community development and Internal Audit departments.

3. Inadquate pension information

Payment of pension requires information of the pensioners to be complete however Ministry of Public Service upto date has files of pensioners yet they are supposed to be paid at district level.

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>	462,028	317,966	532,200
District Unconditional Grant (Non-Wage)	70,041	52,291	50,622
District Unconditional Grant (Wage)	206,065	138,753	194,270
Locally Raised Revenues	94,252	20,800	77,149
Multi-Sectoral Transfers to LLGs	86,649	102,357	172,282
Support Services Conditional Grant (Non-Wage)	5,021	3,765	
Urban Unconditional Grant (Wage)		0	37,877
<i>Development Revenues</i>	27,200	6,309	15,000
Locally Raised Revenues	27,000	5,767	15,000
Multi-Sectoral Transfers to LLGs	200	542	
Total Revenues	489,228	324,275	547,200
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	462,028	297,690	532,200
Wage	206,065	136,675	232,147
Non Wage	255,963	161,014	300,053
<i>Development Expenditure</i>	27,200	6,309	15,000
Domestic Development	27,200	6,309	15,000
Donor Development	0	0	0
Total Expenditure	489,228	303,999	547,200

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 324,275,000 against an annual budget of Shs 489,228,000 being 104% budget performance for the quarter and 66% budget performance for the year. By the end of the 3rd quarter the department had spent Shs. 303,999,000 representing 88% performance in the quarter and 62% budget performance in the year. By the end of the quarter the department had Shs. 20,276,399 unspent.

The poor performance under local revenue allocation for the development activities was because the district did not realise its expected revenue due to poor performance from some of the revenue sources while Multi-Sectoral Transfers to LLGs allocations and for the department performed over 100% in the quarter because the lower local councils altered their workplans to cater for procurements of books of accounts that had originally been the responsibility of the district while District Unconditional Grant - Non Wage for the department over performed because of the need to revise the budgeting timelines to enable the current Council discuss the budgets.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs. 547,200,000 from both local and central government transfers. Shs. 232,147,000 will be spent on wage while Shs. 300,053,000 is to be spent on non wage recurrent activities and Shs. 15,000,000 is to be spent on development activities. 97.2% of the department budget has been allocated to recurrent expenditures while 2.8% has been allocated to development expenditures. Compared to the previous FY there has been an increase in the IPF by 11.8% resulting from wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481			
Date for submitting the Annual Performance Report	30/6/2016	24/7/2015	31/5/2017
Value of LG service tax collection	243674000	34766560	180599015
Value of Hotel Tax Collected	8732000	1538559	22880200
Value of Other Local Revenue Collections	2558874000	454644326	2612184204
Date of Approval of the Annual Workplan to the Council	30/5/2015	30/3/2016	30/5/2016
Date for presenting draft Budget and Annual workplan to the Council		30/3/2016	30/5/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2015	14/9/15	31/8/2016
	Function Cost (UShs '000)	489,228	303,999
	Cost of Workplan (UShs '000):	489,228	303,999

2015/16 Physical Performance up to March

For the third quarter the physical performance for the department included: Prepared four the supplementary budget estimates FY 2015/2016, prepared the annual performance report for the previous financial year, prepared draft budget estimates for FY 2016/2017 and laid before the council, Procured books of accounts, staff salaries paid for finance staff for three months, collected revenue for a period of three months, prepared and submitted quarterly reports to the office of the Chief Administrative Officer, prepared the half year final accounts and submitted to the Accountant General's Office.

Planned Outputs for 2016/17

The planned outputs and physical performance for the finance department for the fiscal year include: the budget estimates FY 2016/2017 prepared; supplementary budgets prepared; the draft final accounts FY 2015/2016 produced; staff salaries paid; staff undertaking training facilitated; revenue enhancement activities under taken; quarterly monitoring visits to the sub counties conducted; assorted books A/Cs, procured, one motorcycle serviced, furniture procured for the department, government valuer procured for property rates.

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

N/A

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

1. Low revenue collection.

Inadequate supervision and monitoring of revenue collection centres at the lower local governments.

2. Limited revenue sources.

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Workplan 2: Finance

There is generally low revenue collection in the district due to minimal revenue bases.

3. Inadequate staffing levels.

The staffing levels at the lower local governments are inadequate hence requiring frequent use of staff from other departments to fill in the gaps.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,085,100	4,228,354	1,209,866
District Unconditional Grant (Non-Wage)	105,971	82,337	338,858
District Unconditional Grant (Wage)	446,561	170,293	435,550
Locally Raised Revenues	198,736	63,040	174,015
Multi-Sectoral Transfers to LLGs	170,618	108,283	261,443
Support Services Conditional Grant (Non-Wage)	5,163,214	3,804,402	
Total Revenues	6,085,100	4,228,354	1,209,866
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,085,100	2,165,587	1,209,866
Wage	635,893	170,293	435,550
Non Wage	5,449,207	1,995,294	774,316
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	6,085,100	2,165,587	1,209,866

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 4,228,354,000 against an annual budget of Shs 6,085,100,000 being 94% budget performance for the quarter and 69% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 2,165,587,000 representing 53% performance in the quarter and 36% budget performance in the year. By the end of the quarter the department had Shs 2,062,767,000 unspent.

Conditional transfers to Salary and Gratuity for LG elected leaders performed poorly because the district did not receive any funds from the Ministry of Finance during the quarter while Multi-Sectoral Transfers to LLGs performed beyond because of the LLG Councils had to approved their workplans and budgets earlier than scheduled.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Shs 1,209,866,000 for both recurrent and development activities. Shs 435,550,000 will be spent on wage while Shs 774,316,000 will be spent on non wage recurrent activities. 100% of the department budget has been allocated to recurrent expenditures. Compared to the previous year's IPF the overall revenue allocation decreased by 80.1%. The reason for the decrease was as a result of removal of pension allocation to the department.

(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: 554 Tororo District

Workplan 3: Statutory Bodies

Function: 1382 Local Statutory Bodies

No. of land applications (registration, renewal, lease extensions) cleared	1500	1107	1500
No. of Land board meetings	16	9	16
No. of Auditor Generals queries reviewed per LG	32	11	32
No. of LG PAC reports discussed by Council		6	4
Function Cost (UShs '000)	6,085,100	2,165,587	1,209,866
Cost of Workplan (UShs '000):	6,085,100	2,165,587	1,209,866

2015/16 Physical Performance up to March

The department is composed of Council, District service Commission, District Public accounts committee, District land board and District Contracts committee. 1 meeting was held by Council during the quarter, 6 meetings were held by DSC to handle confirmations, regularization, appointments, Resignation, Retirement in Public Interest, Noting of resignation, Study leave. 3 contracts and 5 evaluation meetings were held to handle bids and award of contracts, and 9 meetings for land board where held to consider applications and land cases submitted to the board, 1,107 land applications were cleared and compensation rates for FY 2015/ 2016 approved and 6 meetings held by DPAC to examine reports and 11 Auditor Generals queries reviewed per LG

Planned Outputs for 2016/17

The planned outputs include: 6 Council meetings to be held, 30 Committee meetings to be held, 32 DPAC meetings to be held, 16 District Land Board meetings to be held, 24 Contract Committee meetings to be held, 42 District service Commission meetings to be held and quarterly monitoring visits to be conducted during the course of the financial year

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

Nil

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

1. Poor Deliberations by councillors

Some councillors do not contribute during council meetings and at times they deviate from debating development issues

2. Membership on Boards

Some members on boards resign and at times die, thus affecting quorum.

3. Postponement of meetings

Over run of activities requiring the same people and Council members, that meetings are often postponed, thus affecting the Council calendar.

Workplan 4: Production and Marketing

(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>	622,878	387,803	792,012
District Unconditional Grant (Non-Wage)	12,000	5,282	12,000
District Unconditional Grant (Wage)	310,281	222,448	80,583
Locally Raised Revenues	17,347	5,037	20,696
Multi-Sectoral Transfers to LLGs	52,795	26,731	93,242

Vote: 554 Tororo District

Workplan 4: Production and Marketing

Sector Conditional Grant (Non-Wage)	69,941	52,456	83,647
Sector Conditional Grant (Wage)	160,514	75,850	501,843
Development Revenues	241,356	168,493	2,185,922
Development Grant	192,356	144,267	81,710
District Discretionary Development Equalization Grant		0	1,975,249
Donor Funding	49,000	24,226	49,000
Urban Discretionary Development Equalization Grant		0	79,963
Total Revenues	864,234	556,296	2,977,933

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	612,025	385,063	792,012
Wage	470,795	298,297	582,426
Non Wage	141,230	86,766	209,585
Development Expenditure	252,209	76,132	2,185,922
Domestic Development	203,209	57,390	2,136,922
Donor Development	49,000	18,742	49,000
Total Expenditure	864,234	461,195	2,977,933

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 556,296,000 against an annual budget of Shs 864,234,000 being 100% budget performance for the quarter and 64% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 461,195,000 representing 78% performance in the quarter and 53% budget performance in the year. By the end of the quarter the department had Shs 95,102,000 unspent.

The over performance under local revenue allocation for the department was because the department did not get all its allocation in quarter two. Transfer of District Unconditional Grant – Wage performed beyond 100% because additional staff were recruited during the quarter while Multi-Sectoral Transfers to LLGs over performed because of the need to carry out operation wealth creation activities in the quarter. Donor funding performed poorly because the no funds were received from the donors during the quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is US\$ 2,977,933,000 from both local and central government transfers. Shs 582,426,000 will be spent on wage while Shs 209,585,000 to be spent on non-wage recurrent activities and Shs 2,185,922,000 to be spent on development activities. 26.6% of the department budget has been allocated to recurrent expenditures while 73.4% has been allocated to development expenditures. Compared to the previous financial year there has been an increase in the IPF by 244.5% due to introduction of household income enhancement component under PRDP3 and increase in wage allocation under sector conditional grant-wage.

(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			
Function Cost (US\$ '000)	52,795	26,731	2,536,595
Function: 0182 District Production Services			

Vote: 554 Tororo District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	695500	271555	695500
No of livestock by types using dips constructed	178000	89500	178000
No. of livestock by type undertaken in the slaughter slabs	60000	29733	60000
No. of fish ponds constructed and maintained	376	302	1200
No. of fish ponds stocked	272	233	937
Quantity of fish harvested	28572	13458	46000
No. of tsetse traps deployed and maintained	0	0	161
No of slaughter slabs constructed	1	0	1
No of plant marketing facilities constructed	0	0	4
Function Cost (US\$ '000)	786,439	415,722	294,176
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	2	1	0
No. of trade sensitisation meetings organised at the district/Municipal Council	4	7	6
No of businesses inspected for compliance to the law	20	143	200
No of businesses issued with trade licenses	0	110	200
No of awareness radio shows participated in	2	0	2
No of businesses assisted in business registration process	20	1	20
No. of enterprises linked to UNBS for product quality and standards	2	0	4
No. of producers or producer groups linked to market internationally through UEPB	8	5	0
No. of market information reports disseminated	4	3	4
No of cooperative groups supervised	20	27	30
No. of cooperative groups mobilised for registration	8	12	10
No. of cooperatives assisted in registration	4	6	8
No. of tourism promotion activities mainstreamed in district development plans	1	0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	20	18	20
No. and name of new tourism sites identified	6	0	6
No. of opportunities identified for industrial development	4	4	4
No. of producer groups identified for collective value addition support	2	6	2
No. of value addition facilities in the district	4	8	4
A report on the nature of value addition support existing and needed	Yes	Yes	Yes
Function Cost (US\$ '000)	25,000	18,742	147,162
Cost of Workplan (US\$ '000):	864,234	461,195	2,977,933

2015/16 Physical Performance up to March

For the standard output indicators: 3 technologies (Bean seed, cassava cuttings and pigs) distributed; 4,386 farmers received agricultural inputs; 89,500 animals sprayed; 271,555 animals treated and/or vaccinated; 29,733 animals slaughtered; 302 fish ponds constructed/maintained; 233 fish ponds stocked; 13,458 kg of fish harvested; 3 slaughter

Vote: 554 Tororo District

Workplan 4: Production and Marketing

slabs construction completed; 1 radio talk show; 7 trade sensitization meetings; 143 businesses inspected; 110 businesses issued trade licences; 1 business assisted to register; 5 producers/producer groups linked to market; 3 market price information reports produced and disseminated; 27 cooperative groups supervised; 12 cooperative groups mobilized to register; 6 cooperatives assisted to register; 18 hospitality facilities; 4 industrial opportunities identified; 6 producer groups identified for collective value addition; 8 value addition facilities. Under the non-standard output indicators: 182 fish farmers trained; 3 inspections on agricultural inputs, veterinary and fisheries undertaken for compliance; monitoring and progress reports and minutes of meetings prepared; plant health clinic sessions conducted; animal trypanosomiasis surveillance completed; and maintenance of biological and physical assets.

Planned Outputs for 2016/17

695500 animals vaccinated; 178000 animals sprayed; 60000 animals slaughtered; 1200 fish ponds constructed/maintained; 937 fish ponds stocked; 46000 kg of fish harvested; 161 tsetse fly traps deployed and maintained; 1 slaughter slab constructed; 1 abbatior completed Nagongera Town council, 4 units of maize/rice mills installed; 200 businesses inspected and licensed; 6 trade sensitization meetings; 2 awareness radio shows; 4 enterprises linked to UNBS; 4 market information reports disseminated; 30 cooperative groups supervised; 10 cooperative groups mobilized; 8 cooperatives assisted in registration; 6 tourism sites identified; 20 hospitality facilities identified; tourism promotion activities mainstreamed; 4 industrial opportunities identified; 4 reports on value addition facilities produced; and 2 producer groups identified for collective marketing, staff salaries paid to all production staff.

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

Plan Uganda promoting ground nut value chain, fish farming, and hot pepper and green chili; Valley dam construction at Nyabanja along River Dumbu in Kirewa and Magoro along River Malaba in Busia/Tororo by Nile Basin Initiative and MWE; Promotion of Rice Development (PRiDE) Project for Lowland rice development by JICA and MAAIF; Catalyze Accelerated Agricultural Intensification for Social and Environmental Stability (CATALIST Uganda) project for Lowland rice development; SG2000 for agro-processing, post harvest handling and marketing; World Vision for livelihood projects and disaster management; VECO EA for onion production, storage and marketing; Operation wealth creation and NAADS; among others.

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

1. Low advisory and extension coverage

The department still lacks 14 technical staffs at the sub-counties and town councils (6 agriculture and 8 veterinary). Some of the few staff available cover more than two stations.

2. Updating knowledge and skills of staff

The department has no adequate capacity building funds to improve knowledge and skills of its existing human resource on new demanded areas through short-term training courses and workshops. We rely on coaching and mentoring which may not be adequate.

3. Providing timely supervision & extension/advisory services

The department has no adequate number of vehicles and motorcycles in good condition. Three vehicles running too expensive to maintain and 4 are already grounded. 16% (6) of motorcycles are good. This makes timely supervision and follow up not possible.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

A: Breakdown of Workplan Revenues:

Vote: 554 Tororo District

Workplan 5: Health

<i>Recurrent Revenues</i>	4,952,036	3,813,952	6,175,153
District Unconditional Grant (Non-Wage)	12,000	8,282	12,000
Locally Raised Revenues	14,788	7,472	138,696
Multi-Sectoral Transfers to LLGs	94,852	36,125	118,890
Sector Conditional Grant (Non-Wage)	916,361	687,271	916,361
Sector Conditional Grant (Wage)	3,914,035	3,074,802	4,989,206
<i>Development Revenues</i>	778,601	1,026,641	1,230,974
Development Grant	150,522	150,522	0
District Discretionary Development Equalization Grant	25,595	37,277	216,231
Donor Funding	546,223	811,168	595,983
Locally Raised Revenues	2,559	0	
Multi-Sectoral Transfers to LLGs	53,702	27,675	
Transitional Development Grant	0	0	418,760
Total Revenues	5,730,637	4,840,593	7,406,127
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,952,036	3,801,821	6,175,153
Wage	3,914,035	3,074,802	4,989,206
Non Wage	1,038,001	727,019	1,185,947
<i>Development Expenditure</i>	778,601	945,490	1,230,974
Domestic Development	232,378	156,931	634,991
Donor Development	546,223	788,559	595,983
Total Expenditure	5,730,637	4,747,311	7,406,127

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 4,840,593,000 against an annual budget of Shs 5,730,637,000 being 127% budget performance for the quarter and 84% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 4,747,311,000 representing 126% performance in the quarter and 83% budget performance in the year. By the end of the quarter the department had Shs 93,283,000 unspent.

Conditional Grant to PHC Salaries and Donor Funding performed beyond 100% because the district recruited additional staff while under donors the district received additional funds for mass measles campaign polio and neglected tropical disease supplementary budgets have been prepared pending council approval while for Locally Raised Revenues was because the department received less in the second quarter. Other development revenue was because the Ministry released the rest of development grant in quarter three.

The poor performance under local revenue allocation for development for the department was because the district did not realise its expected revenue due to poor performance from some of the revenue sources.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 7,406,127,000 from local, central government transfers and donors. Shs.4,989,206,000 will be spent on wage Shs 1,185,947,000 on non wage recurrent activities and Shs 1,230,974,000 on development activities. 83.4% of the department budget has been allocated to recurrent expenditures while 16.6% has been allocated to development expenditures. Compared to the previous years IPFs there has been an overall increase in the IPFs by 29.2% majorly because of increase in the sector conditional grant for wage,PHC development grant and district discretionary development equalization grant.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 554 Tororo District

Workplan 5: Health

Function: 0881			
Number of outpatients that visited the NGO Basic health facilities	5995	7523	0
Number of inpatients that visited the NGO Basic health facilities	50	26	
No. and proportion of deliveries conducted in the NGO Basic health facilities	211	169	
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	620	505	
Number of trained health workers in health centers	368	328	362
Number of outpatients that visited the Govt. health facilities.	453431	416202	496532
Number of inpatients that visited the Govt. health facilities.	9445	8031	8200
No of maternity wards constructed		0	2
No of OPD and other wards constructed	3	1	0
No of OPD and other wards rehabilitated	0	0	1
No and proportion of deliveries conducted in the Govt. health facilities	5694	19258	5788
% age of approved posts filled with qualified health workers	65	61	75
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	30	80	80
No of children immunized with Pentavalent vaccine	20879	15930	21500
No of new standard pit latrines constructed in a village	3	0	2
Function Cost (US\$ '000)	5,730,637	4,747,311	1,237,831
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	35,009	727,161
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	35,009	5,441,135
Cost of Workplan (US\$ '000):	5,730,637	4,747,311	7,406,127

2015/16 Physical Performance up to March

The following were the highlights of the performance during quarter Three 2015/2016, OPD new – 152,274, 4964 Deliveries were conducted in the health facilities. 5983 Children under one year of age were immunised with DPT3 and 5997. Inpatients visited the Health facilities, 520 health workers were paid their salaries, 1 supervision visit in areas of ,HMIS, Health promotion and education, Reproductive Health in the Health centres as listed below, North HSD(Nagongera HCIV, Mulanda HCIV, Mukuju HCIV, Kisoko HCIII, Petta HCIII, Paya HCIII, Kirewa Community HCIII, Mifumi HCIII, West Budama South HSD(Mulanda HCIV, Rubongi Military Hospital, Panyangasi HCIII, Kiyeyi HCIII, Iyolwa HCIII, Poyameri HCIII), Tororo county HSD(Mukuju HCIV, Malaba HCIII, Mella HCIII, Molo HCIII, Merkit HCIII, Osukuru HCIII, Kayoro HCII, Atangi HCIII, Kwapa HC III, Nyalakot HC II, Apetai HC II,), Tororo Municipal Council HSD(Tororo district Hospital, St. Anthony's Hospital, Mudakori HCIII, Bison HCIII,), 3 DHT review meetings held, 3 monthly HMIS reports submitted to MOH through the DHIS2, 1 OBST quarterly report submitted to MOH, SopSop Hc II maternity block was constructed and OPD at Osia HC II was completed..

Planned Outputs for 2016/17

Planned OPD new attendance -740,932 planned Children under 1 year of age immunised with DPT3 - 22,264, planned deliveries - 10,102, health workers trained, staff salaries paid to 522 staff, immunization conducted, monitoring and supervision visits conducted for all health facilities, Maternity ward at Kisoko HC III constructed, construction of maternity block at SopSop HC II completed, 4 stance pit latrine at Paya HC III constructed, 2 stance pit latrine at Chawolo Hc II at Mulanda Sub county constructed and Tororo General Hospital wards renovated.

Vote: 554 Tororo District

Workplan 5: Health

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

Plan Tororo, Uganda and World vision will train and support 385 and 582 VHTs, child immunization, procure medicine and quippment, provide health information, education and communication, provide professional health worker training, provide community health worker training, 19 Community Led Total Sanitation (CLTS) campaigns will be conducted in each of the HSDs of West Budama South, West Budama North, Tororo Municipal Council and Tororo County. Malaria consortium will also provide malaria interventions through training of health workers, Community sensitisations and massive distribution of LLINs mosquito nets through health facilities and primary schools.

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

1. Inadequate staff accomodation at the lower health facilities

Over 80% of the existing Health workers in the District do lack accomodation. This has led to the poor retention of staff by the District hence leading to the inadequate number of Health workers.

2. Inadequate transport both at DHO's Office and the health subdistricts

Non availability of transport hampers regular supervisions and oureaches.

3. Lack of coordination

Poor coordination of private healthcare providers with the District has lead to failure to followup of services provided by the private providers.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	18,654,900	12,342,596	19,516,225
District Unconditional Grant (Non-Wage)	12,000	6,282	12,000
District Unconditional Grant (Wage)	82,494	53,941	81,888
Locally Raised Revenues		0	26,196
Multi-Sectoral Transfers to LLGs	146,124	30,998	47,673
Other Transfers from Central Government	16,802	18,934	24,000
Sector Conditional Grant (Non-Wage)	4,399,413	2,856,292	4,399,413
Sector Conditional Grant (Wage)	13,979,376	9,372,609	14,925,055
Unspent balances – Locally Raised Revenues	18,691	3,540	
<i>Development Revenues</i>	648,244	647,991	785,486
Development Grant	533,890	533,890	410,334
District Discretionary Development Equalization Gran	36,564	35,000	175,152
Locally Raised Revenues	3,656	0	
Multi-Sectoral Transfers to LLGs	74,134	79,101	
Transitional Development Grant		0	200,000

Vote: 554 Tororo District

Workplan 6: Education

Total Revenues	19,303,144	12,990,587	20,301,711
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>18,654,900</i>	<i>12,329,834</i>	<i>19,516,225</i>
Wage	14,061,870	9,426,550	15,006,943
Non Wage	4,593,030	2,903,284	4,509,282
<i>Development Expenditure</i>	<i>648,244</i>	<i>434,794</i>	<i>785,486</i>
Domestic Development	648,244	434,794	785,486
Donor Development	0	0	0
Total Expenditure	19,303,144	12,764,628	20,301,711

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 12,990,587,000 against an annual budget of Shs 19,303,144,000 being 97% budget performance for the quarter and 67% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 12,764,628,000 representing 96% performance in the quarter and 66% budget performance in the year. By the end of the quarter the department had Shs 225,959,000 unspent.

Conditional Grant to Secondary Education, Conditional Transfers for Non Wage Technical & Farm, Conditional Transfers for Non Wage Technical Institute and Conditional Transfers for Primary Teachers Colleges performed beyond 100% because the Ministry of Finance changed their funds release cycle based on terms. While the poor performance under local revenue allocation for the development activities was because the district did not realise its expected revenue due to poor performance from some of the revenue sources. Other Transfers from Central Government performed beyond 100% ie Conditional Grant to Primary Education Conditional Grant to SFG, Construction of Secondary Schools, LGMSD (Former LGDP) was because the department received the remaining development funds for the year in third quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 20,301,711,000 from both local and central government transfers. Shs 15,006,943,000 will be spent on wage while Shs 4,509,282,000 to be spent on non wage recurrent activities and Shs 785,486,000 to be spent on development activities. 96.1% of the department budget has been allocated to recurrent expenditures while 3.9% has been allocated to development expenditures. Compared to the previous years IPFs there has been an increase by 5.2% as a result of increase in Sector Conditional Grant (Wage) and District Discretionary Development Equalization 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: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	133970	133970	133970
No. of student drop-outs	500	310	250
No. of Students passing in grade one	500	241	500
No. of pupils sitting PLE	7900	8905	8000
No. of classrooms constructed in UPE	4	4	4
No. of latrine stances constructed	40	30	75
No. of primary schools receiving furniture		0	1
Function Cost (US\$'000)	12,556,477	8,887,384	13,613,370
Function: 0782 Secondary Education			

Vote: 554 Tororo 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 students enrolled in USE	16706	16706	16706
No. of classrooms constructed in USE	2	4	8
Function Cost (US\$ '000)	5,189,294	2,829,777	5,026,438
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	79	100	92
No. of students in tertiary education	650	650	650
Function Cost (US\$ '000)	1,383,269	944,442	1,376,406
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	163	163	163
No. of secondary schools inspected in quarter	14	14	16
No. of tertiary institutions inspected in quarter	7	7	4
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	171,104	103,024	285,496
Function: 0785 Special Needs Education			
Function Cost (US\$ '000)	3,000	0	0
Cost of Workplan (US\$ '000):	19,303,144	12,764,628	20,301,711

2015/16 Physical Performance up to March

For the standard output indicators the department performed as follows; teachers salaries were paid, most schools had qualified primary teachers, tertiary education Instructors paid salaries, secondary education teaching and non teaching staff paid salaries, inspections were carried out for primary, secondary and tertiary institutions and 3 inspection reports provided to Council, Secondary capitation grants were transferred to all secondary schools, UPE funds transferred to all primary schools, Constructed 4 classrooms under secondary education, school inspection conducted in 163 primary schools, 14 secondary schools and 7 tertiary institutes 241 pupils passed in division one, 8,905 sat for primary leaving examinations, 8 classrooms constructed under PRDP and SFG, 40 pit latrine stance constructed,

Planned Outputs for 2016/17

Staff salaries paid to 1,864 primary school teachers, 7,900 pupil registered for UPE, Staff salaries paid to 164 secondary school teachers, School Inspection of all the Government aided Primary schools conducted, Four Classroom blocks constructed at paya, Achilet primary schools, five stance pit latrines constructed at Pajagango, Mukuju, Soni ogwang, Mella, Mbula, pagoya, Agwok, Omiriai, Iyolwa, Mulanda, Nyeminyemi, Kisoko boys, Nagongera girls, Mawele, Osia primary schools, and desks for Bere primary schools, classrooms constructed at Rock high school, one vehicle and three motorcycles procured for the department.

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

Development partners Plan-Uganda will contribute Shs 1,085,000,000 and will support the Education sector by constructing more 20 classrooms , 10 five stance pit Latrines ,provide three 10,000 litre rain water harvesting tanks ,conduct training for 83 school management committees, support early childhood care and development, child protection in school, provide scholarship and create education awareness.

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

1. lack of teachers accommodation

Many rural school have no provisions for staff accommodation and others in hard to reach Areas where teachers can not easily find a room to rent .

Vote: 554 Tororo District

Workplan 6: Education

2. Low pupil UPE ratio

Funding for UPE has remained inadequate yet school enrollment keeps on going up.

3. High pupil class ratio

Most classrooms have remained congested which affects learning

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,194,535	663,943	1,158,698
District Unconditional Grant (Non-Wage)	12,000	5,282	12,000
District Unconditional Grant (Wage)	109,069	80,969	113,377
Locally Raised Revenues	11,110	8,176	20,696
Multi-Sectoral Transfers to LLGs	84,089	70,472	60,163
Other Transfers from Central Government	978,267	499,044	
Sector Conditional Grant (Non-Wage)		0	952,463
<i>Development Revenues</i>	584,798	607,665	413,541
Development Grant	417,905	417,905	
District Discretionary Development Equalization Grant	62,376	46,188	413,541
Locally Raised Revenues	6,238	0	
Multi-Sectoral Transfers to LLGs	89,279	143,571	
Other Transfers from Central Government	9,000	0	
Total Revenues	1,779,333	1,271,607	1,572,239
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,194,535	569,507	1,158,698
Wage	109,069	80,968	113,377
Non Wage	1,085,466	488,539	1,045,322
<i>Development Expenditure</i>	584,798	435,055	413,541
Domestic Development	584,798	435,055	413,541
Donor Development	0	0	0
Total Expenditure	1,779,333	1,004,562	1,572,239

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 1,271,607,000 against an annual budget of Shs 1,779,333,000 being 121% budget performance for the quarter and 71% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 1,004,562,000 representing 91% performance in the quarter and 56% budget performance in the year. By the end of the quarter the department had Shs 267,045,000 unspent.

Roads Rehabilitation Grant and Multi-Sectoral Transfers to LLGs performed beyond 100% because the Ministry of Finance released more funds than what had been planned for the quarter. Over performance under local revenue and Transfer of District Unconditional Grant – Wage allocation for the department was because the department did not get all its allocation in the previous quarter. While Other Transfers from Central Government performed poorly because the district did not receive CAAIP funds from Ministry of Local Government during the quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 554 Tororo District

Workplan 7a: Roads and Engineering

The revenue expected by the department is Shs 1,572,239,000 from local, central government transfers and donors. 113,377,000 will be spent on wage Shs 1,045,322,000 on non wage recurrent activities and 413,541,000 on development activities. 73.7% of the department budget has been allocated to recurrent expenditures while 26.3% has been allocated to development expenditures. Compared to the previous years IPFs there has been an overall decrease in the IPFs by 11.6%. As a results of reduction in development grant allocation to the department.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
No of bottle necks removed from CARs	88	49	89
Length in Km of Urban unpaved roads routinely maintained	47	47	47
Length in Km of District roads routinely maintained	520	193	595
Length in Km. of rural roads constructed	8	10	0
Function Cost (UShs '000)	1,779,333	1,004,562	1,572,239
Cost of Workplan (UShs '000):	1,779,333	1,004,562	1,572,239

2015/16 Physical Performance up to March

The following were the physical achievements during the quarter: 1) 10Km of Osia-Katarema Magola road was graveled, 12km of Peipei-Makauri-Mbula road was formed, 193Km of District roads and 47km of urban roads maintained, gratuity for 265 road workers Q4 report (FY 2014/15), Q1 report (FY 2015/2016) was submitted to URF, MoWT, MOPPED, MoLG, Four workshops were attended, Staff salaries were paid to 16 works departmental staff for the 3 months in the quarter, Four vehicles: LG0001-108, LG0003-108 and LG0092-45 were serviced at Total-Tororo station, 87 pieces of culverts were Installed at Miusi swamp along Merikit-Miusi-Paya road.

Planned Outputs for 2016/17

Maintenance of 595 km district roads, 88km of community access roads and 59km of urban roads will be maintained, periodic maintenance of 9.3km Tororo-Kwapa-salosalo, 11km Merikit-Miusi-paya, opening and installation of drainage structures on 5.4km Pasindi-Chawolo, rehabilitation of Osia-Katarema-magola road (8km out of 12 Km graveled), Peipei-Makauri-Mbula road (8Km), Installation of two lines of 2500mm diameter culvert along Potella-Osia-Yoboke swamp crossing, staff salaries paid to all works department staff.

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

Nil

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

1. Delayed execution

Slow progress of works execution by contractor on Merikit- Miusi-paya road and Asinge-Morukebu-kalait road.

2. High running costs for grader

Grader blades wears out quickly especially during dry spells and the Shear pins breaks down regularly.

3. Inadequate funds for plant maintenance

Servicing of the grader every 50 hours is rather costly and yet there is limited funds.

Workplan 7b: Water

Vote: 554 Tororo 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	18,263	39,198
Multi-Sectoral Transfers to LLGs		18,263	800
Sector Conditional Grant (Non-Wage)	0	0	38,398
<i>Development Revenues</i>	694,530	689,030	854,149
Development Grant	672,530	672,530	727,901
District Discretionary Development Equalization Grant		0	25,344
Donor Funding		0	5,000
Locally Raised Revenues		0	3,000
Multi-Sectoral Transfers to LLGs		0	70,903
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	694,530	707,293	893,347
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	22,000	12,189	39,198
Wage		0	0
Non Wage	22,000	12,189	39,198
<i>Development Expenditure</i>	672,530	288,533	854,149
Domestic Development	672,530	288,533	849,149
Donor Development	0	0	5,000
Total Expenditure	694,530	300,722	893,347

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 707,293,000 against an annual budget of Shs 694,530,000 being 102% budget performance for the quarter and 224% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 300,722,000 representing 13% performance in the quarter and 43% budget performance in the year. The expenditure was inclusive of funds carried over from the previous quarter. By the end of the quarter the department had Shs 406,571,000 unspent.

Conditional transfer for Rural Water performed beyond 100% because the Ministry of Finance released more funds than what had been planned for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 893,347,000 from both local, donors and central government transfers. Shs 39,198,000 will be spent on non wage recurrent activities while shs 854,149,000 is to be spent on development activities. 4.4% of the department budget has been allocated to recurrent expenditures while 95.6% has been allocated to development expenditures. Compared to the IPFs of the previous financial year the expected revenue has increased by 28.6% as a results of increase in development grant allocation to the department.

(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

Vote: 554 Tororo 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	595	438	596
No. of water points tested for quality	102	157	120
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of water points rehabilitated	100	50	20
No. of water and Sanitation promotional events undertaken	1	0	6
No. of water user committees formed.	58	38	60
No. of Water User Committee members trained	348	128	348
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	5
No. of public latrines in RGCs and public places	3	0	7
No. of springs protected	0	0	10
No. of deep boreholes drilled (hand pump, motorised)	10	0	10
No. of deep boreholes rehabilitated	20	15	20
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
Function Cost (US\$ '000)	694,530	300,722	893,347
Cost of Workplan (US\$ '000):	694,530	300,722	893,347

2015/16 Physical Performance up to March

The department had conducted one social mobilisers meeting, three coordination committee meeting held at the district head quarters, four national consultations, 438 supervision visits for water sources conducted, 157 water points tested, 100 water points assessed for rehabilitation, 50 water points rehabilitated, 38 water user committees formed, 128 Water User Committee members trained, 1 water supply system constructed, 15 boreholes rehabilitated.

Planned Outputs for 2016/17

The planned outputs for the section include; 4 water and sanitation meetings conducted, 596 monitoring and supervision field visits made, 120 water quality tests conducted, 348 water user committees trained, 5 spring protected, 10 new Bore holes drilled, 20 boreholes rehabilitated, piped water extended by 15 km to distribution mains, 3 public laterines constructed.

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

Plan Uganda- Construction of 6 boreholes, construction of 15 five stance pit latrines, hygiene and sanitation promotion, World Vision - Construction of 4 boreholes and extensions of piped water supply in their project areas.

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

1. Inadequate staffing in the rural water office.

The section needs an Engineer and an economist to be able to handle the activities effectively.

2. Delays in the procurement process.

Activities of the procurement unit take too long conclude affecting timely implementation of water sector activities especially in the area of technical evaluation.

3. Poor ground water resources

Vote: 554 Tororo District

Workplan 7b: Water

Many parts of the district has poor ground water potential making development of bore holes especially very difficult.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	736,620	356,751	780,793
District Unconditional Grant (Non-Wage)	34,111	11,587	39,352
District Unconditional Grant (Wage)	89,292	72,127	118,098
Locally Raised Revenues	485,219	190,770	74,868
Multi-Sectoral Transfers to LLGs	24,373	4,547	536,043
Sector Conditional Grant (Non-Wage)	103,625	77,719	12,431
<i>Development Revenues</i>	15,600	0	29,611
District Discretionary Development Equalization Grant		0	29,611
Other Transfers from Central Government	15,600	0	
Total Revenues	752,220	356,751	810,404
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	736,620	348,259	780,793
Wage	89,292	72,126	118,098
Non Wage	647,328	276,132	662,695
<i>Development Expenditure</i>	15,600	0	29,611
Domestic Development	15,600	0	29,611
Donor Development	0	0	0
Total Expenditure	752,220	348,259	810,404

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 356,751,000 against an annual budget of Shs 727,847,000 being 105% budget performance for the quarter and 47% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 348,259,000 representing 102% performance in the quarter and 46% budget performance in the year.

The poor performance under other transfers from central government was because the district did not realize any funding under the FIEFOC under the Ministry of Water & Environment while Transfer of District Unconditional Grant – Wage performed beyond 100% because new staff were recruited for the department. Under local revenue allocation for the department it was because the department did not get all its allocation in the previous quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 810,404,000 from both local and central government transfers. Shs 118,098,000 will be spent on wage, Shs 662,695,000 on non wage recurrent activities while Shs 29,611,000 is to be spent on development activities. 96.3% of the department budget has been allocated to recurrent expenditures while 3.7% has been allocated to development expenditures. Compared to the IPFs of the previous financial year the expected revenue has increased by 7.7% as a result of increase in wage provisions for the department.

(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 Month	Approved Budget and Planned outputs

Vote: 554 Tororo District

Workplan 8: Natural Resources

	outputs	End March	outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	146	36	30
Number of people (Men and Women) participating in tree planting days	146	125	100
No. of Agro forestry Demonstrations	200	150	80
No. of community members trained (Men and Women) in forestry management	200	130	30
No. of monitoring and compliance surveys/inspections undertaken	3	2	40
No. of Water Shed Management Committees formulated	8	4	4
No. of Wetland Action Plans and regulations developed	4	3	4
Area (Ha) of Wetlands demarcated and restored	3	2	
No. of community women and men trained in ENR monitoring	20	15	120
No. of monitoring and compliance surveys undertaken	10	7	40
No. of new land disputes settled within FY	20	15	12
Function Cost (UShs '000)	752,220	348,259	810,404
Cost of Workplan (UShs '000):	752,220	348,259	810,404

2015/16 Physical Performance up to March

Salaries paid to Natural resources staff, 180 participants were trained in Environment protection and monitoring at Rubongi S/C HQs. 7 environmental monitoring visits conducted (PRDP) in 15 Sub Counties, 30 Area Land Committees trained on land matters at Nabuyoga S/C, 25 physical plans were approved for development in the whole district, 150 Agro forestry Demonstrations conducted, 15 land dispute settled, 7 monitoring and compliance surveys undertaken, 4 Water Shed Management Committees formulated, 2 monitoring and compliance surveys/inspections undertaken, 130 community members trained (Men and Women) in forestry management, 44,000 assorted tree seedlings were procured and planted 36 ha in institutional lands such as nagongera Campus, benedictine Fathers Nyangole, forest reserves in the district and 12 km length of road reserve from Kisoko S/c to Petta S/c. Monitoring of sector activities was also done in the whole district

Planned Outputs for 2016/17

30 (Ha) of trees established (planted and surviving), 100 (Men and Women) to participate in tree planting days, 4 Agro forestry Demonstrations set up, 40 monitoring and compliance surveys/inspections undertaken, 4 Water Shed Management Committees formulated, 4 Wetland Action Plans and regulations developed, 120 community women and men trained in environmental monitoring, 40 monitoring and compliance surveys undertaken, 12 new land disputes settled within the financial year, staff salaries paid to 15 Natural Resources staff.

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

NGO support in community sensitisation, tree planting in schools, formation of DRR committees in schools, tree planting under FIEFOC phase II project under donor funding.

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

1. Unpredictable changes in climate

Uncertainty in rain fall patterns affect tree planting and survival in the district. It increases disease and pests prevalence.

2. Timelines for release of funds

The timelines for release of funds from the Ministry of Finance does not match the pattern for the rainy season thus affecting the procurement of tree seedlings

Vote: 554 Tororo District

Workplan 8: Natural Resources

3. Encroachment of govt lands

Most government lands are un surveyed , This has provided avenues for encroachers yet Land management is poorly funded from the centre

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,205,733	396,165	413,391
District Unconditional Grant (Non-Wage)	12,000	6,782	12,000
District Unconditional Grant (Wage)	256,357	112,266	172,621
Locally Raised Revenues	17,347	1,110	20,696
Multi-Sectoral Transfers to LLGs	111,066	20,124	98,939
Other Transfers from Central Government	698,440	172,990	
Sector Conditional Grant (Non-Wage)	110,523	82,893	109,134
<i>Development Revenues</i>	118,680	118,400	1,771,592
District Discretionary Development Equalization Gran	118,680	118,400	
Other Transfers from Central Government		0	1,767,244
Transitional Development Grant		0	4,348
Total Revenues	1,324,413	514,565	2,184,983
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,205,733	206,725	413,391
Wage	256,357	112,266	172,621
Non Wage	949,376	94,459	240,769
<i>Development Expenditure</i>	118,680	113,230	1,771,592
Domestic Development	118,680	113,230	1,771,592
Donor Development	0	0	0
Total Expenditure	1,324,413	319,955	2,184,983

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 518,408,000 against an annual budget of Shs 1,324,413,000 being 96% budget performance for the quarter and 39% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 319,955,000 representing 43% performance in the quarter and 24% budget performance in the year. By the end of the quarter the department had Shs 198,453,000 unspent.

The poor performance under local revenue allocation is because the district did not realize its expected revenue due to poor performance from some of the revenue sources.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 2,184,983,000 from both local and central government transfers. Shs 172,621,000 will be spent on wage while Shs 240,769,000 to be spent on non wage recurrent activities and Shs 1,771,592,000 on development activities. 19% of the departmental revenue will be spent on recurrent activities while 81% on development activities. Compared to the previous financial year, the IPFs have increased by 65%. The increase is as a result of NUSAF allocations made to the department.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Vote: 554 Tororo District

Workplan 9: Community Based Services

Function, Indicator	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	32	2	10
No. FAL Learners Trained	50	27	50
No. of children cases (Juveniles) handled and settled	21	1	
No. of Youth councils supported	01	1	01
No. of assisted aids supplied to disabled and elderly community	10	3	10
No. of women councils supported	1	0	1
Function Cost (US\$ '000)	1,324,413	319,955	2,184,983
Cost of Workplan (US\$ '000):	1,324,413	319,955	2,184,983

2015/16 Physical Performance up to March

The activities carried out in the second quarter included providing funds to 13 groups under the CDD project, 6 projects under the special grant, Trained youth leader on Business skill and leadership skills, Facilitated women council members for a tour to Sironko, Held one meeting for council for Disability, council meetings for the youth, women and disability councils, carried labour inspections, functional adult literacy activities such as payment of FAL instructors, 22 children settled, 27 graduates in FAL classes, monitored CDD activities, carried out community dialogues, settled 2 children, 3 assistive devices were procured, one youth council was supported.

Planned Outputs for 2016/17

The activities planned for include; Dissemination meetings conducted for policies, guidelines for all sectors in the District, awareness creation sessions conducted on the Development programmes in the District, community empowerment through trainings and sensitization of all categories of people in the District in the areas of entrepreneurship, gender responsiveness planning and budgeting, environmental, education, infrastructure and health issues, rights and responsibilities of all community members conducted.

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

The Department expects to receive 198,683 Euros from the DSW, 1,590,000,000 UGX from plan international planned for Training of community structures in project planning and management(60,000,000), Training of communities in social Accountability and Budgeting(60,000,000) Community Dialogues on Development issues(40,000,000) Institutional Support to community structures(130,000,000) Rights of children campaign including CBR(370,000,000).

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

1. High expectation and low absorption rate from community member

The community members have high expectations. This is caused due to the high poverty levels and ignorance level and poor attitude. The community needs training to build capacity and become fully empowered to be creative and innovative for self-sustainability.

2. Low male involvement and inadequate skills for employment

Most of men and youth especially want investment with quick returns and don't have adequate skills. This category needs to be empowered with skill to take employment opportunity by investors and Change of the mindset to provide market to Tororo market.

3. Inadequate staffing of staff

The District has only up to 40.5% of staff in place. There is a need to fill the 59.5% because it is a critical department that is responsible for social economic development.

Vote: 554 Tororo District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	218,934	138,361	206,282
District Unconditional Grant (Non-Wage)	34,111	33,093	75,079
District Unconditional Grant (Wage)	52,282	33,728	44,969
Locally Raised Revenues	45,216	19,199	39,715
Multi-Sectoral Transfers to LLGs	42,509	18,729	46,519
Support Services Conditional Grant (Non-Wage)	44,816	33,612	
<i>Development Revenues</i>	56,313	25,806	92,211
District Discretionary Development Equalization Gran	40,947	9,526	92,211
Locally Raised Revenues	4,095	0	
Multi-Sectoral Transfers to LLGs	11,271	16,280	
Total Revenues	275,247	164,166	298,493
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	218,934	120,455	206,282
Wage	52,282	33,727	44,969
Non Wage	166,652	86,728	161,312
<i>Development Expenditure</i>	56,313	25,806	92,211
Domestic Development	56,313	25,806	92,211
Donor Development	0	0	0
Total Expenditure	275,247	146,261	298,493

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 164,166,000 against an annual budget of Shs 275,247,000 being 86% budget performance for the quarter and 60% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 146,261,000 representing 78% performance in the quarter and 53% budget performance in the year the expenditure was inclusive of funds rolled over from the previous quarter. By the end of the quarter the department had Shs 17,906,000 unspent.

District Unconditional Grant - Non Wage and Multi-Sectoral Transfers to LLGs allocations to the department performed beyond 100% because of the need to shift some planning activities to be handled by the current Council

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 298,493,000 from both local and central government transfers. Shs 44,969,000 will be spent on wage while Shs 161,312,000 is to be spent on non wage recurrent activities and 92,211,000 on development activities. 69.1% of the department budget has been allocated to recurrent expenditures while 30.9% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall increase by 8.4% as a result of a increase in the development grant allocations to the department.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1383

Vote: 554 Tororo District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	5	4	4
No of Minutes of TPC meetings	12	9	
Function Cost (US\$ '000)	275,247	146,261	298,493
Cost of Workplan (US\$ '000):	275,247	146,261	298,493

2015/16 Physical Performance up to March

For the standard output indicators the department performed as follows; the department had held its mandatory 9 technical planning committee meetings and the staffing levels had still been maintained at 4 members of staff. Under the non standard output indicators the department performed as follows; Quarter four progress report for FY 2014/15, quarter one and two for FY 2015/2016, Budget framework Paper for FY 2016/2017 was submitted to the Ministry of Finance Planning and Economic development, twenty one data collection visits conducted for preparation of the statistical abstract, held a budget conference, conducted a one day mentoring workshop on planning for lower local council staff, Paid staff salaries to 4 planning unit staff for the period July to December 2015, First, second and third Quarter PAF, PRDP monitoring activities in (Petta, Paya; Nagongera Kisoko Rubongi, Nabuyoga, Kirewa, Magola, Sopsop Merikit, Molo, Mukuju, Osukuru, Iyolwa Mella Kwapa, Mulanda Nagongera T/C and Malaba T/C) were conducted. Procured one laptop computer, desktop computer and an LCD projector.

Planned Outputs for 2016/17

1. One Budget conference held
2. One District five year development plan reviewed
3. Twenty one local councils guided in reviewing their five year development plans
4. Forty monitoring visits for PAF/PRDP funded projects conducted.
5. Twelve technical planning committee meetings held.
6. Salaries paid to 4 Planning Unit staff.
7. Hands on technical support provided on birth and death registration to all sub county registrars.
8. Twenty one Internal Assessment visits conducted in the lower local councils.
9. Four quarterly progressive reports prepared and submit to the Ministry of Finance, Planning and Economic Development.
10. Two performance contract reports prepared and submitted to the Ministry of Finance, Planning and Economic Development.
11. One Budget Framework Paper submitted to the Ministry of Finance, Planning and Economic Development.

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

Nil

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

1. Inadequate planning data

For evidenced based planning there is need to have up to data however most lower local councils do not have up to data to base their planning.

2. Inadequate staffing at the lower local government levels

The planning process requires staff and adequate time however at the low local government level staff from other department have to shoulder the responsibility of the planning process.

3. Absence of data collection equipment

Vote: 554 Tororo District

Workplan 10: Planning

The unit has a geographic information system but lacks global positioning systems to update the maps.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	154,410	40,974	101,779
District Unconditional Grant (Non-Wage)	34,111	12,787	24,373
District Unconditional Grant (Wage)	57,197	14,224	18,785
Locally Raised Revenues	49,311	240	33,375
Multi-Sectoral Transfers to LLGs	8,771	9,958	25,245
Support Services Conditional Grant (Non-Wage)	5,020	3,765	
Total Revenues	154,410	40,974	101,779
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	154,410	35,623	101,779
Wage	57,197	14,224	18,785
Non Wage	97,213	21,399	82,993
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	154,410	35,623	101,779

2015/16 Revenue and Expenditure Performance up to March

By the end of quarter three the department had received Shs 40,974,000 against an annual budget of Shs 154,410,000 being 37% budget performance for the quarter and 27% budget performance for the year. By the end of the 3rd quarter the department had spent Shs 35,623,000 representing 26% performance in the quarter and 23% budget performance in the year. By the end of the quarter the department had Shs 5,351,000 unspent.

The poor performance under local revenue allocation is because the district did not realize its expected revenue due to poor performance from some of the revenue sources. While Multi-Sectoral Transfers to LLGs over performed because the Town councils realized additional funding for their audit function

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is Shs 101,779,000 from both local and central government transfers. Shs 18,785,000 will be spent on wage while Shs 82,993,000 to be spent on non wage recurrent activities. 100% of the department budget has been allocated to recurrent expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease in the expected revenue by 34%. The reason for the decrease is mainly from District Unconditional Grant Wage and non wage allocation to the department.

(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: 1482 Internal Audit Services			

Vote: 554 Tororo 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	17/10/15	30/3/2015	15/07/2017
<i>Function Cost (UShs '000)</i>	<i>154,410</i>	<i>35,623</i>	<i>101,779</i>
Cost of Workplan (UShs '000):	154,410	35,623	101,779

2015/16 Physical Performance up to March

The outputs achieved by the end of the third quarter include the following: salaries paid for all internal audit department staff for 3 months, three Internal Audit report produced (district departments) and seventeen Internal Audit report produced (sub counties).

Planned Outputs for 2016/17

Four Internal Audit Field visits conducted, four quarterly Internal Audit Reports prepared for District Departments and 17 sub counties (Petta, Paya, Nagongera, Kiskoko, Rubongi, Nabiyoga, Kirewa, Magola, Sop Sop, Merikit, Molo, Mukuju, Osukuru, Iyolwa, Mella, Kwapa ad Mulanda).

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

Nil

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

1. Iadequate transport facilities

The department does not have a vehicle to adequately conduct audit visits in the 17 sub counties of the district.

2. Mismatch between the burdgetary provisions and actual releases.

The actual releases to Internal Audit department do not adequately facilitate audit activities. Not all auditable areas are adequately covered.

3. Under staffing.

Three positions in the department require to be filled - District interal Auditor and One Examiner of Accounts.