

Vote: 556 Yumbe 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

Yumbe 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	562,873	369,967	583,993
2a. Discretionary Government Transfers	4,068,505	2,326,050	6,909,246
2b. Conditional Government Transfers	20,135,503	14,163,671	21,002,415
2c. Other Government Transfers	1,675,209	960,600	985,755
3. Local Development Grant		1,356,264	0
4. Donor Funding	3,110,863	604,517	2,840,863
Total Revenues	29,552,953	19,781,068	32,322,272

Planned Revenues for 2016/17

The total revenue forecast for FY2016/17 represents 9% increase from FY2015/16 budget. The increase is because of the Government reform that resulted in increased IPFs for most sector conditional grants. Also new grants like DDEG and support service conditional grant have IPFs that are far above the previous sources due to the reform. There is also hope to intensify local revenue collection in the coming FY.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,555,652	1,257,753	2,108,829
2 Finance	541,112	375,011	465,515
3 Statutory Bodies	863,257	467,394	816,624
4 Production and Marketing	694,245	440,023	1,259,508
5 Health	5,944,075	3,430,245	6,449,605
6 Education	14,815,413	9,567,983	15,395,957
7a Roads and Engineering	1,785,115	965,626	1,767,550
7b Water	1,144,380	227,274	1,367,485
8 Natural Resources	226,018	159,134	340,443
9 Community Based Services	1,238,917	496,973	1,569,280
10 Planning	646,337	152,424	651,896
11 Internal Audit	98,432	61,462	129,581
Grand Total	29,552,953	17,601,301	32,322,272
Wage Rec't:	15,354,504	10,632,175	16,751,454
Non Wage Rec't:	6,020,376	3,815,575	6,478,711
Domestic Dev't	5,067,210	2,553,902	6,251,244
Donor Dev't	3,110,863	599,649	2,840,863

Planned Expenditures for 2016/17

Most departments have increased allocation from this years IPF as a result of new government reform resulting in increased sector conditional IPFs. Some sectors especially Administration received IPF for new grant source (Pension, gratuity and pension arrears grant). In other sectors there was reduction because LLG reduced their allocation. Wage IPFs for some sectors also reduced due to redeployment and also reduction in allocation of Multisectoral grant IPF due to change in council priorities.

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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

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	562,873	369,967	583,993
Market/Gate Charges	72,112	45,370	156,309
Sale of non-produced government Properties/assets	2,000	290	
Registration of Businesses		0	4,618
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,000	660	8,000
Property related Duties/Fees		0	55,156
Park Fees		0	16,500
Other Fees and Charges	90,525	107,036	40,460
Unspent balances – Locally Raised Revenues		13,590	
Miscellaneous(Yumbe TC)	137,099	77,339	
Miscellaneous	139,137	32,965	49,840
Local Government Hotel Tax		0	3,480
Business licences	6,000	9,816	23,480
Application Fees	42,000	4,037	30,780
Animal & Crop Husbandry related levies		0	112,231
Advertisements/Billboards		0	4,800
Advance Recoveries		17,435	
Other Court Fees	6,000	325	339
Local Service Tax	64,000	61,104	78,000
2a. Discretionary Government Transfers	4,068,505	3,514,758	6,909,246
District Discretionary Development Equalization Grant	1,548,837	1,452,550	3,798,268
Urban Unconditional Grant (Non-Wage)	120,579	87,152	159,341
Urban Discretionary Development Equalization Grant	30,836	15,418	99,606
District Unconditional Grant (Wage)	1,353,490	1,208,305	1,652,942
District Unconditional Grant (Non-Wage)	876,210	638,835	1,061,252
Urban Unconditional Grant (Wage)	138,552	112,498	137,838
2b. Conditional Government Transfers	20,135,503	14,163,670	21,002,415
Transitional Development Grant	231,385	16,500	323,742
Support Services Conditional Grant (Non-Wage)	320,706	179,140	
Sector Conditional Grant (Wage)	13,862,274	9,309,372	14,960,674
Sector Conditional Grant (Non-Wage)	2,858,889	1,957,638	4,024,914
Pension for Local Governments	121,872	0	228,069
Gratuity for Local Governments		0	256,756
Development Grant	2,740,378	2,701,020	1,181,874
General Public Service Pension Arrears (Budgeting)		0	26,387
2c. Other Government Transfers	1,675,209	958,820	985,755
PLE facilitation fund	5,500	6,325	
MAAIF		6,946	
NUSAF2 District operational fund		5,000	
Youth Livelihood Grant	450,000	52,317	480,000
Health Worker Recruitment fund (Refund frm CBS)		10,505	
Restocking grant	132,000	0	
PLE facilitation fund		0	6,000

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A. Revenue Performance and Plans

Unspent balances – UnConditional Grants		2,378	
Restocking		0	132,000
Unspent balances – Other Government Transfers		5,321	
Unspent balances – Conditional Grants		26,878	
Sanitation fund		0	367,755
Sanitation and Hygiene		172,279	
Road fund	1,087,709	660,365	
Health Workers recruitment		10,505	
4. Donor Funding	3,110,863	604,517	2,840,863
Global Fund		67,946	
WHO		0	131,060
Baylor/Makerere/Mbarara Joint AIDs Prog	100,000	0	
GIZ	60,000	0	
ICB		0	140,000
Institutional Capacity Building (ICB) project	204,000	30,782	
MAYANK	46,000	0	
NTD	102,000	65,168	102,000
NUIRE		498	
PACE		930	
Reproductive Health/UNFPA	367,803	113,630	
Surveillance project(WHO)	131,060	71,333	
UNFPA		0	367,803
UNICEF		0	2,100,000
Unspent balances - donor		36,573	
UNICEF and other partners	2,100,000	217,656	
Total Revenues	29,552,953	19,611,731	32,322,272

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The Local revenue forecast for FY2016/17 represents 4% increase from FY2015/16 budget. The Town Council has increased its LR budget because of business opportunity as a result of electrification of the Town. At all levels there will be massive mobilisation, support supervision conducted, proper tax assessment and record keeping and establishment of new markets. LR contributes 2% of total District annual budget.

(ii) Central Government Transfers

The Central Government transfer budget estimate for FY2016/17 represents 12% increase from FY2015/16 budget. The increase is mainly because of the new government reforms that resulted in increased IPFof most CG transfers. The increase are notably as a result of District Development Equalisation grant budget and also a new support services conditional grant. The CG transfer contributes 89% of the total District Budget for FY 2016/17.

(iii) Donor Funding

The Donor budget forecast for FY2016/17 represents 9% decrease from current years budget i.e. FY2015/16. This is because some of the development partners have reduced their budget support and also no new partners have come in to fill the gaps in service delivery in the District. The Donor funding forecast represents 9% of the District annual revenue forecast for FY2016/17.

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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>	1,018,430	960,291	1,413,881
District Unconditional Grant (Non-Wage)	64,379	72,945	129,478
District Unconditional Grant (Wage)	452,772	475,543	401,267
General Public Service Pension Arrears (Budgeting)		0	26,387
Gratuity for Local Governments		0	256,756
Locally Raised Revenues	27,362	54,826	43,413
Multi-Sectoral Transfers to LLGs	425,600	322,381	328,512
Pension for Local Governments		0	228,069
Support Services Conditional Grant (Non-Wage)	48,317	34,015	
Unspent balances – Unconditional Grants		582	
<i>Development Revenues</i>	537,222	297,820	694,948
District Discretionary Development Equalization Grant	313,908	188,239	280,152
Donor Funding	106,000	0	
Locally Raised Revenues	20,000	0	
Multi-Sectoral Transfers to LLGs	97,314	109,329	414,796
Other Transfers from Central Government		252	
Total Revenues	1,555,652	1,258,111	2,108,829
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,018,430	959,934	1,413,881
Wage	517,589	534,055	463,081
Non Wage	500,841	425,878	950,801
<i>Development Expenditure</i>	537,222	297,820	694,948
Domestic Development	431,222	297,820	694,948
Donor Development	106,000	0	0
Total Expenditure	1,555,652	1,257,753	2,108,829

2015/16 Revenue and Expenditure Performance up to March

The Administration Department received 81% of its annual budget by end of March 2016. Although some sources of revenue like local revenue (development) and donor were not remitted other source performed above the threshold. The wage component over performed because new staff were recruited and accessed on payroll. Local revenue recurrent over performed because of recovery of salary overpayment from that was later transferred to treasury. Unconditional also over performed because of fund required to meet outstanding obligation rolled from previous FY. Of the total amount realized nearly 100% was all spent. The high absorption was because of unpaid commitment rolled from previous FY and high operational costs. 34% was spent at LLG and 66% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Administration total budget forecast increased by 36% from this FY. The increase is mainly because of the pension and gratuity conditional grant and LLG allocation. The fund will be spent as follows: 22% will be spent on staff salary, 45% on non wage recurrent and 33% on development projects including coordination, monitoring, retooling, and Construction of staff house, administration block. 35% of the budget for administration will be managed and spent by the LLG and 65% by the HLG.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 556 Yumbe 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: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	522,914	431,710	743,307
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			75
No. (and type) of capacity building sessions undertaken	3	0	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	1	4
No. of monitoring reports generated	4	1	4
No. of computers, printers and sets of office furniture purchased	0	0	2
No. of solar panels purchased and installed	1	1	0
Function Cost (US\$ '000)	1,032,738	1,257,753	1,365,522
Cost of Workplan (US\$ '000):	1,555,652	1,257,753	2,108,829

2015/16 Physical Performance up to March

The key administration department achievement included the following by end of March 2016: 9 TPC meetings held and minutes produced, 3 quarterly program monitoring conducted and report produced, 70 new staff inducted, 9 staff supported for short and carrier development, Conducted support supervision in all LLG, 1 photocopier procured for PDU and 2 motorcycles procured for Education Department, 1 District training committee meeting held and minute produced, 20 Accounts staff supported for CPA and other professional courses, 3 trainings held at LLG level and reports produced, training needs assessment conducted, 1 administration block constructed at Kei S/C HQ- plastering stage, 1 staff house constructed at Kuru S/c HQ – painting stage, 1 solar unit installed at PRDP Coordination office.

Planned Outputs for 2016/17

Key areas planned include: Coordination all government programs, Monitoring and Evaluation of all programs, Repair and Renovation of assets and facilities, Procurement of Equipments and Assets (Motorcycle, computers, Motorvehicle), Construction of administration Block, Supervision of LLG, Training and mentoring of staff, Induction of new staff.

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

None

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

1. Payroll management

lack of adequate information on pensioners and frequent travel to correct payroll issues.

2. Critical staff

The District can not attract staff in some critical posts especially Health Workers and Head Teachers in primary schools.

3. High operational cost

The cost of operation can not efficiently be managed with available resource envelope.

Workplan 2: Finance

Vote: 556 Yumbe District

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>	505,543	372,041	420,966
District Unconditional Grant (Non-Wage)	55,000	66,609	64,000
District Unconditional Grant (Wage)	257,511	151,665	213,432
Locally Raised Revenues	40,500	51,115	52,000
Multi-Sectoral Transfers to LLGs	116,384	73,235	91,534
Support Services Conditional Grant (Non-Wage)	36,148	29,333	
Unspent balances – UnConditional Grants		83	
<i>Development Revenues</i>	35,570	3,039	44,548
District Discretionary Development Equalization Gran	27,000	800	
Multi-Sectoral Transfers to LLGs	8,570	2,239	44,548
Total Revenues	541,112	375,080	465,515
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	505,543	371,972	420,966
Wage	294,259	177,027	238,212
Non Wage	211,284	194,945	182,754
<i>Development Expenditure</i>	35,570	3,039	44,548
Domestic Development	35,570	3,039	44,548
Donor Development	0	0	0
Total Expenditure	541,112	375,011	465,515

2015/16 Revenue and Expenditure Performance up to March

The Finance Department received 69% of its annual budget by end of March 2016. Although some source like equalization were not remitted as planned because of delayed procurement process, the fairly good performance was because of fund voted for procurement of accountable stationary resulting in over performance of Local revenue and District Unconditional grant nonwage. Out of total receipt nearly 100% was spent for different activities. This high absorption was because of the expenditure on accountable stationary and facilitation of production of critical documents like Final accounts, financial reports and Budget processes. Of the total expenditure 20% was at LLG and 80% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

Finance Department budget forecast from different sources reduced by 14% from FY2015/16 due to staff redeployment. The proposed expenditure is as follows: 51% will be spent on staff salary, 39% on non wage recurrent and 10% on development projects including monitoring and retooling at LLG. 29% of the budget for Finance will be managed and spent by the LLG and 71% by the HLG.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	29/07/2015	11/08/2015	28/07/2016
Value of LG service tax collection	64000000	61122462	78000000
Value of Other Local Revenue Collections	452524000	308844895	505993000
Date of Approval of the Annual Workplan to the Council	28/02/2016	24/05/2015	16/04/2017
Date for presenting draft Budget and Annual workplan to the Council	15/04/2016	24/05/2015	27/02/2017
Date for submitting annual LG final accounts to Auditor General	26/09/2015	28/09/2015	24/08/2016
	Function Cost (UShs '000)	541,112	375,011
	Cost of Workplan (UShs '000):	541,112	375,011
			465,515
			465,515

2015/16 Physical Performance up to March

The following are some of the key achievements of the Finance Department by end of March 2016: Final Account for FY2014/15 prepared and submitted to Accountant General, 3 departmental meeting held and minute produced, 3 support supervision of LLG conducted and report produced, Assorted accountable stationary procured and distributed all departments and LLG, Budget conference held and report produced, 1 revenue mobilization conducted and report produced, 1 tax review meeting held and report produced.

Planned Outputs for 2016/17

The Key department outs planned include: Preparation of required documents(Final Accounts, Budget, LRE plan, Monthly/Quarterly financial reports), Repair Equipment and assets, Revenue assessment and mobilization, Budget conference held.

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

None

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

1. Few potential tax payers.

The population fall in the category that exempted from taxes like local service tax.

2. High operational cost

The operation of the department in most cases can not be adequately funded with available funds.

3. Lack of transport

The department does not have its own transport for revenue mobilisation and followup.

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:			
Recurrent Revenues	734,575	471,327	804,879

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Workplan 3: Statutory Bodies

District Unconditional Grant (Non-Wage)	140,000	106,571	395,612
District Unconditional Grant (Wage)	170,352	110,049	207,784
Locally Raised Revenues	58,500	35,526	44,199
Multi-Sectoral Transfers to LLGs	129,483	92,696	157,284
Other Transfers from Central Government		10,505	
Support Services Conditional Grant (Non-Wage)	236,241	115,792	
Unspent balances – UnConditional Grants		188	
Development Revenues	6,809	3,891	11,746
District Discretionary Development Equalization Grant	5,573	2,529	
Multi-Sectoral Transfers to LLGs	1,236	1,362	11,746
Total Revenues	741,385	475,219	816,624

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	862,020	466,032	804,879
Wage	170,539	110,049	207,784
Non Wage	691,481	355,984	597,095
Development Expenditure	1,236	1,362	11,746
Domestic Development	1,236	1,362	11,746
Donor Development	0	0	0
Total Expenditure	863,257	467,394	816,624

2015/16 Revenue and Expenditure Performance up to March

The statutory Bodies annual budget performed was 55% by end of Quarter three (end of March 2016). The low performance was because of non remittance and low remittance of some of the sources. Generally transfer from Central Government performed very well although pension figures have also not been captured. 98% of total receipt was spent by end of March. The absorption was high because of outstanding obligations that needed to be paid and most of the expenditure were on operational. 20% of total expenditure was at LLG and 80% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Statutory Bodies budget forecast from different sources for FY 2016/17 represents 5% increase from current budget. This is as a result of increased number of councillors. The expenditure will be as follows: 25% will be spent on staff salary including the salary for political executives, technical, DSC commission Chairperson and chairpersons at LLG and 73% on non wage recurrent i.e. council, bodies and commissions operations and 2% development budget will be spent in department at LLG. 21% of the budget will be managed and spent by the LLG for their council operation and 79 % by the HLG.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	75	8	80
No. of Land board meetings	4	2	4
No. of Auditor Generals queries reviewed per LG	1	1	1
No. of LG PAC reports discussed by Council	4	3	5
Function Cost (UShs '000)	863,257	467,394	816,624
Cost of Workplan (UShs '000):	863,257	467,394	816,624

Vote: 556 Yumbe District

Workplan 3: Statutory Bodies

2015/16 Physical Performance up to March

The following were some of the key achievements of Statutory Bodies by end of March 2016: Mandatory meetings held (3 council meetings held and minutes produced, 9 executive meetings held and minutes produced, 18 committee meeting sessions held and minutes produced), 4 PAC, 2 DLB, 3 DSC and 5 Contract Committee mandatory meetings held and minutes produced.

Planned Outputs for 2016/17

Statutory meetings (council standing committees, Bodies and commission) held and minutes produced at all levels, Monitoring & Evaluation of programs conducted and report disseminated to stakeholders, Equipment and assets repaired.

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

None

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

1. Insufficient storage facilities

There is no secure storage facility for council documents.

2. Insufficient office space

The Boards and Commission lack office space.

3. Lack of transport

The department only has one vehicle for the Chairperson.

Workplan 4: Production and Marketing

(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>	421,123	354,330	883,634
District Unconditional Grant (Non-Wage)	20,000	11,572	8,000
District Unconditional Grant (Wage)	86,363	76,042	98,920
Locally Raised Revenues	10,000	8,857	12,000
Multi-Sectoral Transfers to LLGs	3,625	3,974	56,760
Other Transfers from Central Government	132,000	6,946	132,000
Sector Conditional Grant (Non-Wage)	76,136	57,102	95,087
Sector Conditional Grant (Wage)	93,000	189,837	480,867
<i>Development Revenues</i>	273,122	135,058	375,874
Development Grant	157,431	118,073	92,840
District Discretionary Development Equalization Grant		0	162,800
Multi-Sectoral Transfers to LLGs	115,691	16,749	120,235
Unspent balances – Conditional Grants		236	

Vote: 556 Yumbe District

Workplan 4: Production and Marketing

Total Revenues	694,245	489,388	1,259,508
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	421,123	353,884	883,634
Wage	179,363	265,879	579,787
Non Wage	241,761	88,005	303,847
<i>Development Expenditure</i>	273,122	86,139	375,874
Domestic Development	273,122	86,139	375,874
Donor Development	0	0	0
Total Expenditure	694,245	440,023	1,259,508

2015/16 Revenue and Expenditure Performance up to March

The production and Marketing department received 70% of its annual budget by end of March 2016. The fairly good performance was because of good release from Central Government. Also agricultural extension salaries and district unconditional wage over performed because of new staff recruited and accessed on payroll. LLG budget underperformed because the projects are still at procurement stage. Other central government underperformed because no fund was received for restocking in the quarter. Of the total receipt 89% was spent at both HLG and LLG. The absorption was fairly low because of the delayed procurement process for some of the hard ware projects that were initiated late due to untimely funding. 3% of total expenditure was at LLG and 97% was at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

Production and Marketing department budget forecast increased by 81% from this FY. There has been increased budget allocation to department at LLG and also new reform in allocation formulae and wage for extension workers. Planned expenditure is as follows: 46% will be spent on staff salary, 24% on non wage recurrent and 30% on development projects (i.e. infrastructure for disease control, Promotion of technology, vaccination, and coordination of restocking activities). Of the total budget 14% will be directly managed and spent by the LLG and 86% by the HLG.

(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 (US\$ '000)</i>	119,316	20,723	670,862
Function: 0182 District Production Services			
No. of livestock vaccinated	45000	22250	28300
No of livestock by types using dips constructed	6000	284	6000
No. of livestock by type undertaken in the slaughter slabs	7200	0	7200
No. of fish ponds constructed and maintained	5	2	4
No. of fish ponds stocked	5	2	4
Number of anti vermin operations executed quarterly	4	2	4
No. of parishes receiving anti-vermin services	13	22	40
No. of tsetse traps deployed and maintained	0	7000	6500
No of slaughter slabs constructed	0	0	1
No of plant clinics/mini laboratories constructed	0	0	1
<i>Function Cost (US\$ '000)</i>	571,769	417,711	543,778
Function: 0183 District Commercial Services			

Vote: 556 Yumbe District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	0	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	4
No of businesses inspected for compliance to the law	0	0	18
No of businesses issued with trade licenses	0	0	150
No. of producers or producer groups linked to market internationally through UEPB	0	0	5
No. of market information reports disseminated	0	0	4
No of cooperative groups supervised	8	11	6
No. of cooperative groups mobilised for registration	4	2	13
No. of cooperatives assisted in registration	4	0	4
A report on the nature of value addition support existing and needed	No	No	
Function Cost (UShs '000)	3,161	1,588	44,869
Cost of Workplan (UShs '000):	694,245	440,023	1,259,508

2015/16 Physical Performance up to March

The Production department achieved the following by end of March 2016: 2 SACCO audit conducted and report produced, 5 sector committee meetings held and minutes produced, 3 monitoring of sector activities conducted and report produced, 57 tonnes of maize, 2.9 tonnes of Ground nuts distributed to farmers under OWC, 2 desktop computers procured for Commercial officer and District production officer, 1 permanent crush completed at Rigbonga parish, 2 permanent crush being constructed at Kochi parish and Locombo Parish, 3960 fish fry procured.

Planned Outputs for 2016/17

The key areas planned include: Farmer training, Support supervision and advisory, Technology provision to farmers, Slaughter slab construction, mini clinic construction, fish ponds renovation and crushes construction, maintenance of Equipment and Assets, procurement vaccines, surveillance and monitoring.

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

AFARD involved in group empowerment, provision technology, NARO involved in technology provision and advisory.

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

1. Unpredicted weather

Weather pattern has affect crop in the District.

2. Overwhelming demand for technology

Many farmers are still demanding for more inputs especially seeds and animals.

3. Poor adoption of technologies

Most farmers are not sustaining the technology availed.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

Vote: 556 Yumbe District

Workplan 5: Health

<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>	3,344,632	2,368,804	3,942,383
District Unconditional Grant (Non-Wage)	40,000	24,663	16,000
District Unconditional Grant (Wage)		0	190,595
Locally Raised Revenues	5,000	1,250	6,000
Multi-Sectoral Transfers to LLGs	23,294	14,318	104,145
Sector Conditional Grant (Non-Wage)	430,908	323,181	469,679
Sector Conditional Grant (Wage)	2,845,429	2,005,392	3,155,965
<i>Development Revenues</i>	2,599,443	1,273,017	2,507,222
Development Grant	413,537	413,537	0
District Discretionary Development Equalization Grant	170,000	42,550	240,000
Donor Funding	1,721,220	571,639	1,558,580
Multi-Sectoral Transfers to LLGs	85,301	54,899	293,493
Other Transfers from Central Government		172,279	367,755
Transitional Development Grant	209,385	0	47,394
Unspent balances – Conditional Grants		18,113	
Total Revenues	5,944,075	3,641,821	6,449,605
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,334,632	2,368,804	3,942,383
Wage	2,845,429	2,005,392	3,346,559
Non Wage	489,203	363,413	595,823
<i>Development Expenditure</i>	2,609,443	1,061,441	2,507,222
Domestic Development	888,223	489,802	948,642
Donor Development	1,721,220	571,639	1,558,580
Total Expenditure	5,944,075	3,430,245	6,449,605

2015/16 Revenue and Expenditure Performance up to March

The Health department annual budget performed was at 61% by the end of March 2016. The low performance was because of non remittance of sources like local revenue and Equalisation because the projects are still at procurement process. Also some of the donors did not remit funds as planned. Other Central Government development grant is Sanitation and Hygiene fund that was not part of encrypted fund and this grant was not received in Q3. But most central government transfers performed very well. The Unconditional non wage recurrent over performed because it was spent on paying arrears of doctors. Out of the total revenue received 94% was spent in the quarter. Of the total expenditure 2% was at LLG and 98% at HLG. The absorption was high by end of March because of the rolled over projects that were completed needed to be paid.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Health Department Budget forecast increased by 9% from current budget because of the new reform in allocation formulae of CG grants. 52% will be spent on staff salary, 9% on non wage recurrent and 39% on development projects including infrastructure construction, capacity building and health promotion especially by the development partners. 6% of the budget for Health will be managed and spent directly by the LLG and 94% by the HLG.

(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: 556 Yumbe 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
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	216070000	191674434	362824766
Value of health supplies and medicines delivered to health facilities by NMS	109000000	75409858	241883178
Number of health facilities reporting no stock out of the 6 tracer drugs.	4	17	4
Number of outpatients that visited the NGO Basic health facilities	20000	13432	20000
Number of inpatients that visited the NGO Basic health facilities	3500	3071	3232
No. and proportion of deliveries conducted in the NGO Basic health facilities	1155	838	900
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2000	1373	2100
Number of trained health workers in health centers	168	170	168
No of trained health related training sessions held.	90	55	85
Number of outpatients that visited the Govt. health facilities.	332000	194160	350000
Number of inpatients that visited the Govt. health facilities.	14500	11848	14500
No and proportion of deliveries conducted in the Govt. health facilities	8000	4790	9000
% age of approved posts filled with qualified health workers	75	71	75
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	15400	9232	15400
No of staff houses constructed	1	0	1
No of maternity wards constructed	0	0	1
No of maternity wards rehabilitated	1	1	0
No of OPD and other wards constructed	0	0	2
Function Cost (US\$ '000)	5,944,075	3,430,245	2,813,015
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	17,285	131,577
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	17,285	3,505,014
Cost of Workplan (US\$ '000):	5,944,075	3,430,245	6,449,605

2015/16 Physical Performance up to March

Some the key achievements of Health department by end of December 2015 include: 4 sector committee meetings held and minutes produced, 10 staff support in various institutions, 3 planning meeting held and report produced, 14 radio talkshows held in Arua on HIV, Maternal and Child Health, nutrition and sanitation, World AIDs day organised, 1 General ward constructe at Ariwa HC, 1 OPD constructed at Barakala HC 1 OPD Constructed at Kerwa and 8 stances VIP constructed at Midigo HC (4) and Pajama HC (4).

Planned Outputs for 2016/17

The key outputs planned include: Staff capacity development, Conducting Outreaches, Promoting hygiene and

Vote: 556 Yumbe District

Workplan 5: Health

sanitation, Infrastructure construction and maintenance (staff house, OPD, Wards, VIP), Support supervision and monitoring, Equipment and Assets repair and maintenance, Survey of Health Unit land.

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

None

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

1. Attraction and retention of staff

Especially Doctors and Midwives.

2. Poor state of Health Facilities

Most old health units need renovation.

3. Poor health seeking behavior

The community members always report late for treatment.

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>	13,283,184	8,676,852	13,681,652
District Unconditional Grant (Non-Wage)	20,000	11,582	8,000
District Unconditional Grant (Wage)	58,831	50,500	70,884
Locally Raised Revenues	15,966	2,318	6,000
Multi-Sectoral Transfers to LLGs	26,308	3,962	34,191
Other Transfers from Central Government	5,500	6,325	6,000
Sector Conditional Grant (Non-Wage)	2,232,734	1,488,022	2,232,734
Sector Conditional Grant (Wage)	10,923,845	7,114,144	11,323,842
<i>Development Revenues</i>	1,532,229	1,034,186	1,714,305
Development Grant	922,964	922,964	463,330
District Discretionary Development Equalization Grant	50,000	1,800	161,108
Donor Funding	400,000	0	200,000
Multi-Sectoral Transfers to LLGs	159,264	109,421	639,867
Transitional Development Grant		0	250,000
Total Revenues	14,815,413	9,711,038	15,395,957
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	13,283,184	8,674,906	13,681,652
Wage	10,982,676	7,166,644	11,394,726
Non Wage	2,300,508	1,508,262	2,286,925
<i>Development Expenditure</i>	1,532,229	893,077	1,714,305
Domestic Development	1,132,229	893,077	1,514,305
Donor Development	400,000	0	200,000
Total Expenditure	14,815,413	9,567,983	15,395,957

2015/16 Revenue and Expenditure Performance up to March

The Education Department annual budget performance by end of Q3 was 66%. The low performance was because

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Workplan 6: Education

capitation grants (UPE, USE and Tertiary Capitation) were not released in Q2. Other sources like local revenue, donor and LGMSDP were not realized as planned by end of March. Of the total receipt 99% was spend by end of December. The high absorption was because of rolled over projects and retention that needed to be paid. 2% of total expenditure was at LLG and 98% at HLG. The huge difference is because most of the sector budget is conditional and is being spent at HLG. The high performance of secondary wage is because Apo Seed SS staff who were paid and not budgeted and District Unconditional wage also over performed because of annual increment not budgeted in the financial year.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Education Department total budget from different sources represents 4% increase from this FY budget. This is because of increased allocation at LLG to the sector and increased IPF for sector conditional grant as a result of the new reform. The expenditure plan is as follows: 74% will be spent on staff salary, 15% on non wage recurrent (mainly capitation grant for schools and institutions) and 11% on development projects including monitoring, retooling, capacity building of SMC/PTA and construction of infrastructures in schools. 4% of the budget for Education will be directly managed and spent by the LLG and 96% by the HLG.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781			
No. of pupils enrolled in UPE	77000	77000	81451
No. of student drop-outs	5000	2468	5210
No. of Students passing in grade one	45	12	36
No. of pupils sitting PLE	2400	2321	2450
No. of classrooms constructed in UPE	0	0	2
No. of latrine stances constructed	25	20	20
No. of primary schools receiving furniture	5	2	13
Function Cost (US\$ '000)	11,375,727	7,282,634	11,326,480
Function: 0782 Secondary Education			
No. of students enrolled in USE	7270	6820	7270
No. of classrooms constructed in USE	0	0	6
Function Cost (US\$ '000)	1,971,233	1,584,206	2,031,202
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	45	38	60
No. of students in tertiary education	450	480	750
Function Cost (US\$ '000)	883,998	554,775	1,453,831
Function: 0784			
No. of primary schools inspected in quarter	130	130	137
No. of secondary schools inspected in quarter	25	20	20
No. of tertiary institutions inspected in quarter	4	4	4
No. of inspection reports provided to Council	12	9	12
Function Cost (US\$ '000)	584,455	146,368	584,444
Cost of Workplan (US\$ '000):	14,815,413	9,567,983	15,395,957

2015/16 Physical Performance up to March

The key Education achievements by end of Q3 are as follows: 1 exchange visit made to Hoima (Selected HeadTeachers and Education office staff), 1 training held for all Headteachers and Primary seven teachers on examination setting

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Workplan 6: Education

skills, 12 classrooms constructed, 30 stances VIP constructed, 92 Three seater desks supplied, 5 education sector committee meetings held and minutes produced, 4 meetings held with Head teachers.

Planned Outputs for 2016/17

The key depart outs planned include: Construction of Classrooms, Construction of VIP latrines, Procurement of Desks, furniture, vehicle and Equipment, Support supervision and monitoring, routine school inspection, surveying land of institutions.

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

Aga Khan Development Network focuses on Early Child Development (training of teachers and educators, development of materials, supervision), LABE is engaged in Early child Education, CEFORD is involved in Primary education advocacy, GEM is engaged in girl child Education.

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

1. Poor community attitude towards education

People vandilising school properties.

2. Inadequate staff accommodation

Most teachers operate far from school.

3. lack of transport for supervision.

The department lack efficient means of transport for effect supervision snd monitoring.

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>	1,200,148	742,136	1,187,666
District Unconditional Grant (Non-Wage)	20,000	11,582	8,000
District Unconditional Grant (Wage)	73,444	53,174	66,532
Locally Raised Revenues	5,000	1,411	6,000
Multi-Sectoral Transfers to LLGs	13,995	19,558	21,328
Other Transfers from Central Government	1,087,709	656,413	
Sector Conditional Grant (Non-Wage)		0	1,085,806
<i>Development Revenues</i>	584,968	501,237	579,884
Development Grant	472,165	472,165	
District Discretionary Development Equalization Gran	91,706	28,164	500,000
Multi-Sectoral Transfers to LLGs	21,096	0	79,884
Unspent balances – Conditional Grants		909	

Vote: 556 Yumbe District

Workplan 7a: Roads and Engineering

Total Revenues	1,785,115	1,243,374	1,767,550
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,200,148</i>	<i>712,344</i>	<i>1,187,666</i>
Wage	80,069	59,958	75,580
Non Wage	1,120,079	652,385	1,112,086
<i>Development Expenditure</i>	<i>584,968</i>	<i>253,282</i>	<i>579,884</i>
Domestic Development	584,968	253,282	579,884
Donor Development	0	0	0
Total Expenditure	1,785,115	965,626	1,767,550

2015/16 Revenue and Expenditure Performance up to March

The total Roads budget performance against annual budget by end of March 2016 was 70%. The fairly good performance was because most releases were near the planned budget although some sources were not realized as planned like local revenue and LLG development. LLG recurrent over performed because of repair cost for vehicle and machines in the Yumbe TC. LGMSDP underperformed because the project to be implemented was still at design stage. Of the total receipt 78% was spent by the end of the third quarter. The fairly good absorption was because some of the projects paid are rolled over ongoing projects, routine road maintenance and also outstanding obligation rolled from previous FY that needed to be paid. 2% of the total expenditure was at LLG and 98% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

Roads and Engineering Department budget forecast for next year represent 1% decrease from current department budget. The expenditure plan is as follows: 4% will be spent on staff salary, 63% on non wage recurrent and 33% on development projects including Bridge and Road construction. 6% of the budget for Roads will be directly managed and spent by the LLG and 94% by the HLG.

(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	12	12	13
No. of Bridges Constructed	1	0	1
Length in Km of Urban unpaved roads routinely maintained	24	21	14
Length in Km of Urban unpaved roads periodically maintained	14	6	12
Length in Km of District roads routinely maintained	286	169	286
Length in Km of District roads periodically maintained	28	0	5
No. of bridges maintained	2	5	0
Function Cost (US\$ '000)	1,785,115	965,626	1,767,550
Cost of Workplan (US\$ '000):	1,785,115	965,626	1,767,550

2015/16 Physical Performance up to March

The Roads department achieved the following key outputs by end of Q3: 169km of road maintained, Motar bridge construction at Bearing level, Odua Bridge design prepared, Trained road gangs (22), Road over seers, Road committees on road maintenance, 5 Sector committee meetings held and minutes produced, BoQs produced for new projects, 3 quarterly report prepared and submitted to Ministry, 0.6km road tarmacked in TC, 5 bridges repaired.

Planned Outputs for 2016/17

The key planned outputs include: Km of Roads Rehabilitated and maintained, Bridges Constructed and Repaired,

Vote: 556 Yumbe District

Workplan 7a: Roads and Engineering

Assets and Equipment maintained, Community sensitized on Road reserves, Road gangs recruited and trained.

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

None

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

1. Lack of direct funding for bridges

Construction of bridges are not part of road fund activity.

2. Frequent changes in material costs

This has made road works very expensive with the limited resources.

3. Unpredicted Weather

Heavy rains affect road construction work especially bridge construction and repair.

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>	44,474	25,785	93,467
District Unconditional Grant (Non-Wage)	12,000	5,749	2,000
District Unconditional Grant (Wage)	18,874	18,381	26,320
Locally Raised Revenues	10,000	0	8,000
Multi-Sectoral Transfers to LLGs	3,600	1,655	16,108
Sector Conditional Grant (Non-Wage)	0	0	41,039
<i>Development Revenues</i>	1,099,906	812,520	1,274,018
Development Grant	774,280	774,280	625,705
District Discretionary Development Equalization Grant	70,000	0	88,000
Donor Funding	200,000	0	200,000
Multi-Sectoral Transfers to LLGs	33,626	20,970	338,313
Transitional Development Grant	22,000	16,500	22,000
Unspent balances – Conditional Grants		770	
Total Revenues	1,144,380	838,305	1,367,485
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	66,474	34,567	93,467
Wage	18,874	18,381	26,320
Non Wage	47,600	16,186	67,147
<i>Development Expenditure</i>	1,077,906	192,707	1,274,018
Domestic Development	877,906	192,707	1,074,018
Donor Development	200,000	0	200,000
Total Expenditure	1,144,380	227,274	1,367,485

2015/16 Revenue and Expenditure Performance up to March

The Water department received 73% of its annual budget by end of Q3. The good performance was because of the timely remitted development conditional fund. Also LLGs did spent in this sector in the quarter. There was annual increment on staff salary resulting in over performance of wage budget. Of the total fund received 27% was spent. 10%

Vote: 556 Yumbe District

Workplan 7b: Water

of total expenditure was at LLG and 90% at HLG. The absorption was very low because of the delayed procurement process for hard ware projects that was initiated late due to untimely funding.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Water department budget forecast from different represents 19% increase from current department budget. The increase is because of LLG allocation to facilitate water point construction. The expenditure plan is as follows: 2% will be spent on staff salary, 5% on non wage recurrent and 93% on development projects (i.e. construction of new water points, rehabilitation of water points, sanitation promotion). Of the total budget for water 26% will be directly managed and spent by the LLG and 74% by the HLG.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	225	225	100
No. of water points tested for quality	46	0	64
No. of District Water Supply and Sanitation Coordination Meetings	4	2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	46	0	64
No. of water points rehabilitated	33	0	0
% of rural water point sources functional (Shallow Wells)	90	78	0
No. of water and Sanitation promotional events undertaken	3	3	3
No. of water user committees formed.	24	24	23
No. of Water User Committee members trained	216	216	207
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	1	1	12
No. of public latrines in RGCs and public places	1	1	1
No. of deep boreholes drilled (hand pump, motorised)	17	0	23
No. of deep boreholes rehabilitated	0	0	20
Function Cost (US\$ '000)	1,144,380	227,274	1,367,485
Cost of Workplan (US\$ '000):	1,144,380	227,274	1,367,485

2015/16 Physical Performance up to March

The water department achieved the following by end of March 2016: Held 3 DWSSCC meeting held, Trained 30 WUCs on O&M, Conducted two quarterly extension workers planning and review meeting, Conducted regular data collection and analysis on water facilities across the district, Conducted post construction support to 18 old WUCs, conducted 12 meetings in villages where CLTS is being implemented, Triggered 8 villages on CLTS, Conducted follow up on triggered villages, conducted baseline surveys on sanitation in 30 villages where new water facilities are to be developed, conducted follow up visits on sanitation in the 30 villages, Carried out planning and sensitization meetings in 8 villages on CLTS, Triggered 8 villages on CLTS approaches.

Planned Outputs for 2016/17

The following are the key outputs planned: Formation and training of WUC conducted, Construction of VIP in RGC, Drilling and rehabilitation of Boreholes, Shallow wells, repair and maintain equipment, Pump Mechanics equipped,

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Workplan 7b: Water

Sanitation and Hygiene promoted.

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

None

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

1. Ownership of water facilities

Most facilities are being vandalised by some community members.

2. Lack of spare parts

Spare parts can not easily accessed by community WUCs.

3. Water Stress areas

In the lower belt near River Nile water is not easily accessed resulting in dry wells.

Workplan 8: Natural Resources

(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>	173,818	131,878	158,562
District Unconditional Grant (Non-Wage)	36,000	23,248	8,000
District Unconditional Grant (Wage)	61,287	65,877	90,792
Locally Raised Revenues	10,000	41	10,000
Multi-Sectoral Transfers to LLGs	27,579	13,498	36,122
Sector Conditional Grant (Non-Wage)	38,952	29,214	13,649
<i>Development Revenues</i>	52,200	30,336	181,880
District Discretionary Development Equalization Grant	30,000	16,249	90,500
Multi-Sectoral Transfers to LLGs	22,200	14,054	91,380
Unspent balances – Conditional Grants		33	
Total Revenues	226,018	162,214	340,443
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	173,818	128,831	158,562
Wage	72,771	75,683	103,868
Non Wage	101,047	53,149	54,694
<i>Development Expenditure</i>	52,200	30,303	181,880
Domestic Development	52,200	30,303	181,880
Donor Development	0	0	0
Total Expenditure	226,018	159,134	340,443

2015/16 Revenue and Expenditure Performance up to March

The department received a total of 72% of its annual budget by end of Q3. The fairly good performance was because most sources were remitted to the department as planned although Local revenue did not perform well. The wage component performed over 100% because new staff were recruited in the department and accessed on pay roll therefore over shooting the wage budget. Of the total revenue received in the quarter 98% was spent. The good absorption was because funds released targeted mainly software activities. 17% of the total expenditure was at LLG and 83% at HLG.

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Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2016/17

The total Natural Resources Department budget forecast for FY 2016/17 represents 51% increase from current FY. The big increase because of wage for new staff recruited and allocation to department at LLG. The expenditure plan is as follows: 31% will be spent on staff salary, 16% on non wage recurrent and 53% on development projects including project screening, retooling, re afforestation, compliance monitoring and community sensitization. 37% of budget the total budget for natural resources will be managed and spent by the LLG and 63% by the HLG.

(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			
Area (Ha) of trees established (planted and surviving)	6	3	3
Number of people (Men and Women) participating in tree planting days	200	120	240
No. of monitoring and compliance surveys/inspections undertaken	12	6	4
No. of Wetland Action Plans and regulations developed	3	3	0
No. of community women and men trained in ENR monitoring	158	178	0
No. of monitoring and compliance surveys undertaken	4	1	8
No. of new land disputes settled within FY	16	8	15
Function Cost (US\$ '000)	226,018	159,134	340,443
Cost of Workplan (US\$ '000):	226,018	159,134	340,443

2015/16 Physical Performance up to March

The following are the key achievements of the Natural resources by end of March 2016: trained 170 wetland users, 1 set of furniture procured, 2 sector committee meeting held, stakeholders on ENR ordinance consulted, hand tools procured for 80 community groups, land disputes investigated, solar batteries procured, supervision of forest activities done, compliance assistance and inspection done land title for industrial park secured, 2 acres of woodlot established in Kombe P/S in Kululu S/C, 4sets of office furniture procured and delivered to ALC in Ariwa, Kochi, Midigo and Lodonga S/Cs, Screened 51 district projects, Sent DSS for induction at the MoLHUD, 27 lease documents prepared, 5 land titles issued, 7 deed plans processed, 14,600 tree seedling procured and distributed to farmers and institutions, 5 sensitisation meetings held with stakeholders on natural resources utilisation.

Planned Outputs for 2016/17

The key activity outputs planned include: Completion of Development of DEAP, Community sensitization on natural Resources, promotion of agro forestry and physical planning, Inspection of wetlands conducted, Surveying of public land conducted, Support supervision and monitoring projects conducted, Seedling procured and distributed to institutions, land registration forms procured, Motorcycle, computer accessories, furniture procured.

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

Environmental ALERT- Community sensitization and promotion of tree planting

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

1. High rate of Deforestations

Charcoal burning is still rampant and political support in enforcing it is low.

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Workplan 8: Natural Resources

2. Lack of Office

The Directorate does not have adequate office for all the staff.

3. Limited community awareness on land issues

There is rampant cases of land disputes.

Workplan 9: Community Based Services

(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>	285,662	268,630	361,600
District Unconditional Grant (Non-Wage)	36,000	23,247	10,000
District Unconditional Grant (Wage)	107,084	138,432	184,892
Locally Raised Revenues	10,000	2,363	8,000
Multi-Sectoral Transfers to LLGs	52,419	25,567	71,788
Other Transfers from Central Government		18,901	
Sector Conditional Grant (Non-Wage)	80,159	60,120	86,920
<i>Development Revenues</i>	953,255	271,922	1,207,680
District Discretionary Development Equalization Grant	213,194	191,722	15,000
Donor Funding	246,080	18,009	446,080
Multi-Sectoral Transfers to LLGs	43,981	13,190	262,252
Other Transfers from Central Government	450,000	48,835	480,000
Transitional Development Grant		0	4,348
Unspent balances – Conditional Grants		83	
Unspent balances – UnConditional Grants		83	
Total Revenues	1,238,917	540,553	1,569,280
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	285,662	230,130	361,600
Wage	112,603	150,466	200,936
Non Wage	173,059	79,664	160,664
<i>Development Expenditure</i>	953,255	266,843	1,207,680
Domestic Development	707,175	248,834	761,600
Donor Development	246,080	18,009	446,080
Total Expenditure	1,238,917	496,973	1,569,280

2015/16 Revenue and Expenditure Performance up to March

The department received a total of 44% of its annual budget by end of Q3. The low performance was because some of the planned sources were not remitted to the department as planned especially Local revenue. Also LLG did not spend in this department as planned. The wage component over performed because new staff were recruited in the department and accessed on pay roll therefore over shooting the wage budget performance. Of the total revenue received in the quarter 92% was spent. 7% of total expenditure was at LLG and 93% at HLG. Not all the fund was absorbed because the PWD and Youth projects are still being identified, appraised for approval by the Stakeholders.

Department Revenue and Expenditure Allocations Plans for 2016/17

Community Services Department total budget forecast for FY2016/17 represents 27% increase from current FY. The increase is because LLGs allocated to the department their budget. Also there was increase in wage budget as a result of new staff recruited. The expenditure plan is as follows: 13% will be spent on staff salary, 10% on non wage recurrent

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Workplan 9: Community Based Services

and 77% on development projects. The development budget is mainly budget support from Donors and Other Central government transfers for community mobilization, sensitization and trainings and Youth livelihood support. 21% of the budget for Community services will be directly managed and spent by the LLG and 79% by the HLG.

(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: 1081 Community Mobilisation and Empowerment			
No. of children settled	60	56	64
No. of Active Community Development Workers	25	26	25
No. FAL Learners Trained	1000	1006	1050
No. of children cases (Juveniles) handled and settled	30	19	15
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	2	2	2
No. of women councils supported	1	1	1
Function Cost (UShs '000)	1,238,917	496,973	1,569,280
Cost of Workplan (UShs '000):	1,238,917	496,973	1,569,280

2015/16 Physical Performance up to March

The following were some of the key achievements of Community services department by end of March 2016: 7 departmental meetings held, 9 sector committee meetings held and minutes produced, Quarterly review meetings held for FAL, GBV and special grant, GBV data Cascaded to LLG, 1 community dialog meeting held on GBV, 6 youth group projects funded, 92 community demand driven projects funded, 55 YLP appraised and forwarded to MGLSD for funding, 26 active FAL cycles in the 13 sub counties, 476 CBOs registered, 6800 Elders in 7 sub counties received grant of 25,000 monthly, OVC data entered into OVC Data base.

Planned Outputs for 2016/17

The key planned outputs include: Monitoring Sub county programmes in 13 Sub Counties conducted, Mobilizing communities to participate in Development programmes in all 13LLG conducted, Support interest groups (Youth, Women, Elderly and Disable)- Youth groups and PWD groups, Radio Talk shows held, Facilitated FAL groups, OVC coordination meetings held, 4 dialog meeting held on GBV, 16 days of activism against GBV observed, GBV data collected for decision making.

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

There is SAGE program that support the elderly.

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

1. Inadequate Logistical support

The department lack means of transport for community mobilisation and sensitisation.

2. Inadequate Coordination

There is still poor horizontal coordination among community services department and others in program implementation.

3. Attitude Change

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Workplan 9: Community Based Services

The population is slow in adopting to new changes and policies.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	126,214	84,885	157,394
District Unconditional Grant (Non-Wage)	60,000	44,031	70,000
District Unconditional Grant (Wage)	34,361	32,219	48,960
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs	31,853	8,635	28,434
<i>Development Revenues</i>	520,123	67,539	494,502
District Discretionary Development Equalization Grant	62,492	48,888	37,071
Donor Funding	437,563	10,001	436,203
Multi-Sectoral Transfers to LLGs	20,068	8,650	21,228
Total Revenues	646,337	152,424	651,896
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	126,214	84,884	157,394
Wage	34,361	32,219	48,960
Non Wage	91,853	52,665	108,434
<i>Development Expenditure</i>	520,123	67,539	494,502
Domestic Development	82,560	57,538	58,299
Donor Development	437,563	10,001	436,203
Total Expenditure	646,337	152,424	651,896

2015/16 Revenue and Expenditure Performance up to March

The planning department received 24% of the total annual budget by end of March 2016. The low percentage was because some of the sources especially donor was not received as planned since the two quarters had political activities and most partners feared to disburse funds. Also LLGs did not spend fund as planned in the three quarters in this department as planned. Wage component over performed because of the annual increment for some of the staff that were not budgeted. Of the total receipt 100% was spent. 11% of total expenditure was at LLG and 89% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

Planning Department total budget represents 1% increase from current FY budget i.e 2015/16. The planned expenditure is as follows: 8% will be spent on staff salary, 17% on non wage recurrent and 75% on development projects. The development budget is mainly budget support from donors for population and Development activities including Mass registration. 8% of the total budget for Planning will be directly managed and spent by the LLG and 92% by the HLG.

(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: I383

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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	3	3	3
No of Minutes of TPC meetings	12	3	12
Function Cost (US\$ '000)	646,337	152,424	651,896
Cost of Workplan (US\$ '000):	646,337	152,424	651,896

2015/16 Physical Performance up to March

The following are the key achievement of the Planning Department by end of Q3: 6 coordination planning meetings held with LLG and HoD, 9 population and development review and planning meetings held at District and LLG and report produced, 3 project monitoring and commissioning conducted and report produced, Final PFB prepared and submitted, 3 quarterly report (Q4 for FY2014/15, Q1 and Q2 for FY 2015/15- PC FB and LGMSDP) prepared and submitted to ministry, BFP for FY2016/17 prepared and submitted to Ministry, Draft Budget prepared and submitted to Ministry.

Planned Outputs for 2016/17

The key output planned include: DDP reviewed, BFP prepared and submitted to ministry, Abstract and LG PFB prepared and submitted to ministry,, Support supervision and mentoring conducted, LLG/HoD trained on mainstreaming of Cross cutting issues conducted, Internal assessment conducted and report produced, Operationalised harmonized Data base, Quarterly PFB and LGMSDP reports prepared and report produced, Quarterly monitoring conducted and report produced, retooling the depart with some ICT equipment.

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

None

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

1. Lack of transport

The department does not have any transport means for field work and support supervision.

2. Adoption of the new reforms

The council at all levels have not adopted very well the planning circle resulting delays.

3. Low capacity of LLG and some HoD

Some staff have not internalised the Planning, budgeting and reporting tool.

Workplan 11: Internal Audit

(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>	97,632	61,462	124,081
District Unconditional Grant (Non-Wage)	32,000	24,529	40,000
District Unconditional Grant (Wage)	32,612	36,423	52,564
Locally Raised Revenues	8,000	0	4,000
Multi-Sectoral Transfers to LLGs	25,020	510	27,517

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Workplan 11: Internal Audit

<i>Development Revenues</i>	800	0	5,500
District Discretionary Development Equalization Grant		0	5,000
Multi-Sectoral Transfers to LLGs	800	0	500
Total Revenues	98,432	61,462	129,581

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	97,632	61,462	124,081
Wage	45,971	36,423	65,640
Non Wage	51,661	25,039	58,441
<i>Development Expenditure</i>	800	0	5,500
Domestic Development	800	0	5,500
Donor Development	0	0	0
Total Expenditure	98,432	61,462	129,581

2015/16 Revenue and Expenditure Performance up to March

The department received 62% of its annual budget by end of Q3. The performance is below target because some of the sources were not received especially local revenue at HLG and also at LLG not much was allocated for the sector in the three quarters. The wage component at HLG over performed because one new staff was recruited and was not budgeted. While overall wage performance is 79% because the staff at Yumbe TC absconded and has not been earning therefore affecting overall performance. All funds allocated in the quarter were spent. Nearly 1% was spent at LLG i.e TC and 99% at HLG.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Internal Audit Department total budget forecast for FY2016/17 represents 32% increase from current FY. The increase is aimed at improving budgetary control through timely auditing of all expenditures. The planned expenditure of the department is as follows as follows: 51% will be spent on staff salary, 45% on non wage recurrent and 4% on development related activities. 22% of the budget will be directly managed and spent by the LLG (mainly in Yumbe Town Council) and 78% by the HLG.

(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			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/07/15	03/02/2016	26/07/16
Function Cost (UShs '000)	98,432	61,462	129,581
Cost of Workplan (UShs '000):	98,432	61,462	129,581

2015/16 Physical Performance up to March

The Key achievement of audit department by end of Q3 are as follows: 3 Quarterly audit report (Q4 for FY2014/15, Q1 and Q2 for FY2015/16) prepared and submitted to council, All department accounts audited including LLG Accounts, All on going projects audited for value for money, All supply including those under OWC audited for quality and value for money, 4 departmental meetings held and minutes produced.

Planned Outputs for 2016/17

The planned output includes: Auditing of All District, LLG and Institution Accounts conducted and report produced, Department Equipment and assets Repaired and maintained, Value for money audit and process audit conducted and report produced.

Vote: 556 Yumbe District

Workplan 11: Internal Audit

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

None

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

1. Limited cooperation from staff

Most department staff delay to act timely on management letters delaying reporting.

2. Poor Logistics

The department lack transport for field work.

3. Lack of office space

The department is so open that there is no confidentiality in doing work.