



Public expenditure tracking on road
infrastructure in Uganda: The case study of
Pallisa and Soroti Districts

RESEARCH REPORT 2

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This report synthesizes findings from a study to review the infrastructure public expenditures in two selected districts in Uganda under the central government transfers. The research was conducted by the Economic Policy Research Centre (EPRC). The team gratefully acknowledges the support received during the study particularly the local government staff more especially from the engineering department, finance as well as the assistant secretaries at the lower local governments. The team appreciated especially the strong support and encouragement by the Chief Administrative Officers (CAOs) who made access to information easy.

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List of Acronyms/Abbreviations

| | |
|--------|--|
| AfDB | African Development Bank |
| BOQs | Bill of Quantities |
| CAIIP | Community Agriculture Infrastructure Improvement Programme |
| CDO | Community Development Officer |
| DANIDA | Danish International Development Agency |
| FGD | Focus Group Discussions |
| GDP | Gross Domestic Product |
| GoU | Government of Uganda |
| IFAD | International Fund for Agricultural Development |
| LGDP | Local Government Development Programme |
| LoGs | Local Governments |
| MoFPED | Ministry of Finance Planning and Economic Development |
| MoW | Ministry of Works |
| PAF | Poverty Action Fund |
| PDU | Procurement Department Unit |
| PETS | Public Expenditure Tracking Study |
| PPDA | Public Procurement and Disposal Act |
| RoU | Republic of Uganda |
| RRP | Rural Road Programme |
| RSDP | Rural Sector Development Programme |
| RSPS | Road Sector Programme Support |
| UNRA | Uganda National Roads Authority |

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Abstract

The main message of this study is that public action by making the choice to invest in infrastructure, has to be taken to alleviate the plight of Uganda's economy which is endowed with adverse, natural or geographical aspects like tropical climate. Drawing from the existing literature of the various channels or means through which infrastructure affects growth, this study argues for strengthening structures and implementation in the promotion of infrastructure particularly rural roads. In order to identify the sector constraints, the study utilized public expenditure tracking and Focus Group Discussion (FGD) in the two selected districts of Pallisa and Soroti. The findings indicate that not all resources reach the beneficiary levels; capacity challenges exist both among the staff and service providers. This situation is worsened by inadequate funding for rural roads provision. First, apart from increasing public investment, the most important role to be played by the government in this changing scenario will include: strengthening capacity among the local government staff; carrying out performance audit on various firms that execute the works; and maintain road machinery in sound working conditions for provision of better and efficient roads network.

Key words: Resource tracking, infrastructure provision, local governments, service provision

1. Introduction

1.1 Background

The provision of an efficient road network has been an important focus and a key ingredient in the development efforts for African governments and the donor community in the recent years. Whereas the first and second generations of economic reforms emphasised macroeconomic stability in order for the private sector to play a significant role in the economies, the current emphasis on infrastructure is an admission that the road network in particular also matters for positive outcomes.

Since 2007/08, the National Resistance Movement (NRM) Government has therefore accorded significant importance to the provision of a sound and well-coordinated transportation system. Thus infrastructure has been considered as a pre-requisite for ensuring sustainable socio-economic development and consolidation of both national unity and security of the country. The linkages of transport to poverty reduction and to long term economic growth are significant and need not to be emphasised. Their absence or inadequate provision of them stands out as a stark barrier to economic growth. Infrastructure has been a priority in the government's comprehensive development strategy and its benefits were anticipated to be reflected in better incomes and higher economic growth.

Uganda's transport network grossly deteriorated along with the rest of the country's infrastructure during the 1970s and early 1980s. The attributive factors included civil strife, low prioritisation and the country's multiple needs at the time. When the NRM Government took over, the major reforms in this sector have therefore been part and parcel of the overall recovery and public sector reform programmes. However, earlier and recent initiatives were undertaken in piecemeal and translated into fragmented and often short term achievements. It was then realized that the drive towards a sustainable improved transport system required not only financial resources but also development of appropriate institutions, political commitment and a strategy for responsibility and capacity building. Accountability and transparency in planning and budgeting were also acknowledged as equally important. These, in turn, needed to be built on a foundation of strong private sector oversight and action in order to be responsive to the needs. During the period 1990 to 2005, the national roads improved from six percent to 75 percent and district roads from 15 percent to 65 percent (Uganda Agriculture and Rural Sector Review of 2005). However, the rural areas, where the majority of the country's agricultural production takes place are still-under served with only 10 percent of community access roads noted to be in good and fair conditions.

To comprehensively address the road network needs, government developed a 10-year road sector development programme (RSDP 1) in 1996, initially for the national (trunk) road network. The objectives of the RSDP 1 were: (i) to provide an efficient, safe and sustainable road network; (ii) Improve managerial and operational efficiency of roads administration; and (iii) develop the domestic construction industry as part of the key measures to promote growth and eradicate poverty. The RSDP 1 was costed at US\$1.5billion and has been a comprehensive tool for the institutional reforms and investment programme in the roads

sub- sector. Over the past five years of the RSDP 1 implementation, government with the assistance of development partners including the African Development Bank (AfDB), Danish International Development Agency (DANIDA), and International Fund for Agricultural Development (IFAD) among others have invested substantially in the national road network. However, the results have been mixed with an increasing infrastructure backlog.

Besides, the physical infrastructure needs of the Ugandan economy are growing tremendously and threaten to outstrip the current availability. The government has, therefore, in the recent past focused on infrastructure development and more particularly on rural roads. With road transport accounting for over 82 percent of the volume of freight and human movement, road infrastructure is a critical component of economic development strategy. Because the road network is critical to production, competitiveness and trade, its maintenance is a key strategic priority. Consequently the government has increased resource allocation to the road sector and created the Uganda National Road Authority (UNRA) to coordinate the implementation of road projects (Background to the Budget, 2008). Similarly, the government in FY2007/08 established a road fund to specifically earmark resources to address infrastructure backlog. This is in addition to existing and various funding mechanisms under Poverty Action Fund (PAF) which has been operational for some years in Local Governments (LoGs).

Furthermore, additional resources have been allocated to infrastructure development under different financing arrangements that included both donor funds like Local Government Development Programme (LGDP), Community Agriculture Infrastructure Improvement Programme (CAIIP) and GoU locally raised resources. The FY2008/09 budget increased resource allocation to eliminate the backlog of the road sector. For instance, Ushs240 billion was allocated to road maintenance at national, district and urban levels; and an additional Ushs35 billion to clear the road maintenance backlog. The overall allocation to the sector was Ushs1.1 trillion in FY2008/09 including development partner project assistance equivalent to shs347 billion, making the sector the largest single allocated in the budget (Budget Speech, 2008/09).

Despite this attempt, the road network has developed a huge backlog in maintenance with approximately 20 percent of the entire road network currently classified as in poor or in bad condition (MoFPED, 2009). The efforts made since 1996 more particularly in the road sub-sector especially in the districts and access roads, still leaves much to be desired (Rijcken, 2002). Attribution problems like efficiency gaps in the road subsector have been identified as the main cause to inadequate implementation capacity, high unit cost, and low absorption capacity of allocated resources. For example, at the recent mid-term budget review of FY2008/09, the MoFPED emphasized that the transport sector had absorbed only 53 percent of the funds that were allocated for the first half of the financial year. Similarly great concern by various leaders about the less attention on roads particularly the rural roads add to the un-answered questions in the sector. While empirical studies such as Rijcken (2002) and RoU (2002) have provided insights on the major constraints affecting the performance of the sub-sector, these studies do not adequately address the flow of funds and how public spending is done and on which items. Similarly, challenges in the sector are not adequately addressed as there are new regulations and Acts in place like Public Procurement and Disposal of Assets (PPDA).

1.2 Review of related studies

Having broadly reviewed the challenges of infrastructure provision in Uganda, in this section, focus is made to improve infrastructure as an important factor in the welfare of the rural communities. There are six strands of empirical studies which assess the contribution of infrastructure to improved social service provision as well as indicators.

Hanan (2002) developed a method for estimating household level benefits from road projects using the relationship between the value of farmland and its distance to agricultural markets. The empirical analysis, using data from Nepal, suggests that providing extensive road access to markets would confer substantial benefits on average, much of these going to poor households.

Calderon and Chong (2004) investigated the impact of infrastructure development on economic growth and income distribution using a large panel data set encompassing over 100 countries and spanning the years 1960-2000. The authors used a variety of generalised method of moments (GMM). It was found out that growth is positively affected by the stock of infrastructure assets. Furthermore, income inequality declines with higher infrastructure quantity and quality.

Ndulu (2006) draws from the existing literature of the various channels or means through which infrastructure affects growth. In his study, he argues for the big push in promoting infrastructure that is necessary not only to break out of under development but, more importantly, to be on the path to sustainable growth. Focusing on infrastructure is now seen in the purview of complementing public investment in social services, which are geared towards attainment of the Millennium Development Goals (MDGs) rather than competing for the government's scarce resources.

Prabia De (2006) used recent literature to examine the importance of transaction costs in explaining trade, access to markets, and regional cooperation under globalization. In his study, he argues that most Asian countries, transaction costs are a greater barrier to trade integration than import tariffs. By estimating a structural model of economic geography using cross-country data on income, infrastructure, transaction costs and trade of selected Asian economies, this study shows that the transaction costs are statistically significant and important determinants in explaining variation in trade in Asia.

The World Development Report (2005) presents several examples of outcomes from infrastructure provision. For example, building rural roads in Morocco increased primary school enrolment from 28 percent to 68 percent; access to clean water reduced the probability of child mortality by 55 percent, the presence of a paved road in the community more than doubled girls' school attendance. In Zambia, access to passable road was associated with a decrease in the possibility of child labour by 7.4 percent and with higher educational achievement.

Calderon and Serven (2004) showed that in Peru, for instance, improving infrastructure to the level of Costa Rica would increase the income share of the poorest quartile of the population from 5.6 percent to 7.5 percent.

1.3 Rationale of the Study

The rationale for carrying out the Public Expenditure Tracking Surveys (PETS) on road infrastructure particularly rural roads, was to enable stakeholders prioritise expenditure to sustain aggregate and rural development. More specifically, the study sought to contribute to improved policy formulation so as to better align future expenditure to the priorities in infrastructure and also to make a case for the appropriate level of funding for the sub-sector. The study also sought to contribute to a larger public expenditure review to ascertain the absorption capacity at district level.

1.4 Objectives of the Study

The overall objective of this study was to conduct PETS on resources that were planned for the road sub-sector and how much really reached the different beneficiaries. More specifically, the study sought to:

- Assess how much of the financial and non-financial resources reach the beneficiary;
- Identify and describe the types of resources that reach all intended beneficiaries;
- Analyse regulations, policy and structure under financial and non-financial resources that are transferred to local levels for implementation of government activities;
- Analyse the time and duration taken to utilize resources when transferred to district and lower local levels; and
- Outline possible policy outcomes in the road sector.

1.5 Scope of the Study

This study focussed on assessing the financial and non-financial flows from 2005/6-2008/09 FY to the road sub-sector in two districts of Pallisa and Soroti. The study examined how much resources reached the intended beneficiaries. In order to obtain results, the study focussed on the types of resources received at the district and their respective programmes. The utilisation of resources was examined to ascertain the level of competence in the planning, procurement and whether they are in line with the key policy guidelines. The districts of Soroti and Pallisa were randomly selected as case studies. At district level, emphasis was placed on establishing planned and actual expenditure, and how much was finally spent under each programme.

1.6 Organization of the Study

The rest of the study is organised as follows: the study approaches and methods are presented in the next section. This is followed by a brief discussion on programme implementation of central government transfers and donor funding. The subsequent sections focus on discussions of resource flows and detailed implementation of activities with a specific focus on expenditure items and processes involved in the delivery mechanism of a decentralisation framework.

2. Methods and Data

2.1 Methods

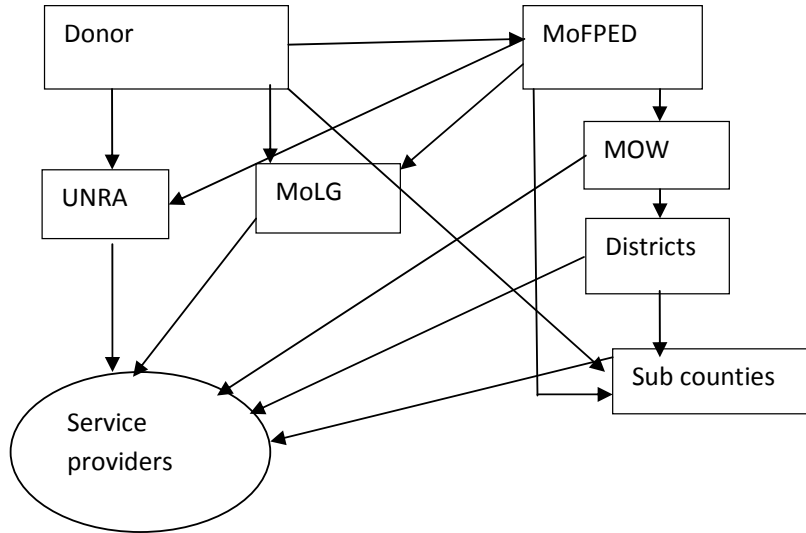
Sampling: The districts of Pallisa and Soroti were randomly selected among the districts in Eastern Uganda. In each district, sub-counties were selected at random. In Pallisa district, the sub-counties of Agule, Kagumu Kibuku, and Petete were selected, and Asuret, Gweri and Kateta sub-counties in Soroti district. The sub-counties were selected by stratifying them according to good and poor performance as well as evidence on resource transfer and road improvement.

Approaches: The study approaches included PETS and Focus Group Discussions (FGD). Through these approaches, observations on the resource flows, outputs, processes and actions of service providers at various intended beneficiary levels were made. The approaches are briefly outlined below:

a) PETS. This is one of the tools used to determine how much of the resources planned and released reached the intended levels. This involved tracking of resources through various strata of government (i.e. districts, sub-counties). Data were collected at several levels: from MoFPED and donors, districts and sub-counties. By comparing data at these different levels, one is able to determine and assess where funds reach, in what amounts, absorption and perhaps where they do not reach.

b) FGDs. In this approach, the beneficiaries, political leaders and service providers were asked about the programmes being implemented in the sub-sector. It was adopted because of its effective feedback mechanism which is immediate and its suitability to the community. In order to track the resource flows from the central government to the district as well as sub-counties, the study team utilised the general framework of resource flows (GFRFs) in Uganda as shown in Figure 1. In the decentralised framework of service delivery in Uganda, resources flow from MoFPED as well as donors to various ministries. The ministries transfer resources to districts and to sub-counties under some particular programmes like Local Government Development Programme (LGDP). However, resources are also transferred directly from MoFPED to districts but with the advice of line ministries. The donor resources are as well transferred to MoFPED and subsequent disbursements are made to various ministries or donor to government institutions and to service providers. In this particular study, the focus was more on the central governments transfers through MoFPED as well as donors to various ministries/institutions.

Figure 1: The General Framework of Resource Flow (GFRF) in the Sector



2.2 Data

The resources tracked included: i) the conditional funds under the Poverty Action Fund (PAF) to the road sub-sector released by MoFPED to the districts; ii) Local Government Development Funds (LGDP) given the discretionary power that LoGs have are allocated to the country's priority areas; iii) Donor funds to districts. Overall, the analysis considered funds released, human resources, and equipments plus other support provided in kind between FY2005/06-2008/09.

2.3 Economic Potentials of the Sampled Districts

The districts selected under this study are endowed with resources both human and natural that can be tapped to improve the wellbeing of farmers if supported with road improvement. The analysis focussed on two districts to inform this study namely: Pallisa and Soroti. Both districts cover a large expanse of land which is a potential resource for agricultural related activities. For instance, Pallisa District that was curved out of Iganga District is composed of three Counties and 21 sub-counties including one town council. It covers an area of 1584.8 square kilometres and has a road network with a motorable length of 478.8 kilometres which is now a challenge to maintain. The population that has been estimated at 487,100 people with a 3.2 percent growth rate has been productive particularly in agricultural production. The majority of the people derive their livelihood by growing rice, cotton and millet, among others. These crops have been the source of food as well as income through the selling of what could be considered as surplus. This attracts heavy trucks and frequent traffic hence resulting into collapsing of bridges. There is also livestock rearing and poultry keeping including fowls like turkeys, and chicken. This makes Pallisa a market of various items for the neighbouring districts as well as the central region.

Equally, Soroti District with a total area of approximately of 2,662.5 square kilometres is not different from Pallisa as regards economic activities. The area that is covered by

water/swamps is only 406 square kilometres leaving the rest to support agricultural related activities. While the population actively participates in the growing of various crops as well as keeping animals, the accessibility to markets and inter-connection within the district is limited due to poor roads. There are many bridges which normally get destroyed due to heavy trucks that ply the routes to the various traditional markets. This has made it quite difficult to maintain the road network with a motorable length of 517.5 kilometres. With a total population of 523,809 and 5.1 percent growth rate, there is high potential of provision of productive labour force in agricultural related activities if supported with improved infrastructure.

3. Development Programmes in the Road Sub-Sector

During the period between FY2005/06-2008/09, the districts received PAF resources and donor funds for routine maintenance, rehabilitation and periodic maintenance plus removal of structural bottlenecks. Road maintenance consists of routine and periodic maintenance. The routine maintenance involves keeping roads clear of debris, pothole filling and clearing roadside drains. Periodic maintenance is done once in a while and it involves surface reshaping by light grading, re-gravelling, minor culvert and bridge repairs and replacement. Rehabilitation of roads involves the full restoration of the road way inclusive of the pavement and the drainage system. It involves road way shaping, placement of gravel wearing course layer, roadside drainage construction, rising of swamp crossing, culvert/structure repairs and new installations and provision of basic information, regulatory and warning road furniture.

In the above mentioned programmes, the sub-sector intends to achieve the following policy targets:

- Ensuring the maintenance of the rural feeder road network in good condition;
- Developing capacities for the local construction industry;
- Build capacity of district and urban LoGs to plan, finance and supervise works on their road networks; and
- Promoting labour intensive works, especially involving women, to improve their livelihoods.

In order to achieve the above, the government adopted a budget strategy with a focus on efficient infrastructure including all weather feeder roads, national trunk roads, and rail and water ways together with a provision of reliable and affordable energy.

3.1 Financing of Roads in LoGs

The official records indicate that the districts receive funding for various programmes in the road sub-sector from both central government and development partners. Through central government transfers, districts benefit from PAF 1 and PAF 2 which are directed to routine maintenance and periodic maintenance respectively. For the sampled districts, in Pallisa for instance, funding under PAF 3 stopped in FY2002/03 and this may partially offer an explanation for the poor road status. Pallisa District also receives funding from development partners such as the AfDB and IFAD that fund the CAIP Phase I – this covers the sub-counties of Agule, Kagumu, and Petete. This, therefore, has mainly focused on community access roads to link farmers to markets. At this point, one can observe that while the

objectives of the programme are good, it covers only few sub-counties and its implementation is only for three years. This still creates a challenge to sustain the status of the roads worked on as they easily become impassable during the rainy season.

Both districts receive funding from DANIDA under its Road Sector Programme Support (RSPS) that started in FY 2005/06. Funding to Pallisa District under this support, however, ended in FY2007/08. On the contrary, Soroti district still receives funding from DANIDA under a new phased programme, Rural Road Programme (RRP). This funding is directed towards full rehabilitation of roads. The distribution of source of funding and percentage contribution to road maintenance and rehabilitation in the sampled districts are presented in Table 1.

Table 1: District funding sources and share to road maintenance, 2005/06-2008/09 (%)

| Source of funding | 2005/06 | | 2006/07 | | 2007/08 | | 2008/09 | |
|-------------------|---------|--------|---------|--------|---------|--------|---------|--------|
| | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti |
| PAF-1 | 25.5 | 42.5 | 16.5 | 67.4 | 16.7 | 31.8 | 45.0 | 15.1 |
| PAF-2 | 6.9 | 0.0 | 3.8 | 0.0 | 8.9 | 17.1 | 55.0 | 5.0 |
| DANIDA | 67.6 | 57.5 | 79.7 | 32.6 | 74.3 | 51.1 | 0.0 | 79.9 |
| Total in UGX | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

Source: District Quarterly Progress Reports for FY 2005/06 – 2008/09

4. Main Findings

This section presents and discusses resource flows to two selected LoGs over four financial years. It concentrates on conditional transfers as well as donor funded programmes but with emphasis on resources that are spent on road rehabilitation and maintenance on rural roads. This section begins by discussing the funds allocation to the various departments in the two districts and trends in amounts of funds allocated are compared across the four years.

4.1 Analysis of Resource Flow

Table 2 presents the allocation of funds to different departments in the sampled districts. It is evident that allocations to LoGs have been increasing over time. The most notable increase was during the period 2006/07 to 2007/08. A closer look at the Works Department reveals that, on average, the department received a share of the overall budget varying from 7.5 to 8.8 percent in Pallisa and from 4 to 9.7 percent in Soroti. This transforms into much less funds allocated to the sector that is bogged down with increased infrastructure backlog as well as increased demand for its role in poverty reduction.

Table 2: Allocation of funds by district and department, 2005/06-2008/09 (%)

| Department | 2005/06 | | 2006/07 | | 2007/08 | | 2008/09 | |
|-----------------------------|-------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|
| | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti |
| Administration | 7.1 | 11.5 | 4.6 | 7.1 | 9.8 | 6.8 | 3.8 | 6.0 |
| Finance and planning | 9.5 | 5.3 | 9.6 | 7.7 | 3.4 | 6.7 | 2.0 | 2.1 |
| Statutory bodies | 1.2 | 2.3 | 1.3 | 2.3 | 1.8 | 2.0 | 2.3 | 1.6 |
| Production | 3.0 | 11.6 | 5.0 | 10.4 | 4.2 | 6.5 | 11.5 | 10.2 |
| Health | 18.1 | 9.1 | 17.4 | 13.7 | 15.0 | 10.9 | 17.8 | 13.8 |
| Education | 52.7 | 46.3 | 51.4 | 52.7 | 50.5 | 54.4 | 44.8 | 44.1 |
| Works | 7.5 | 11.7 | 8.8 | 4.0 | 9.0 | 9.7 | 7.3 | 15.3 |
| Natural resources | 0.3 | 1.1 | 0.2 | 0.6 | 0.1 | 0.8 | 2.0 | 0.9 |
| Community bases services | 0.6 | 1.1 | 0.9 | 1.0 | 0.3 | 1.3 | 1.1 | 1.4 |
| Planning | 0.0 | 0.0 | 0.5 | 0.4 | 5.9 | 0.5 | 7.0 | 0.7 |
| Internal Audit | 0.0 | 0.0 | 0.2 | 0.3 | 0.1 | 0.3 | 0.3 | 0.3 |
| Transfers to local councils | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.6 |
| Total in UGX | 18.1 | 13.2 | 14.9 | 9.4 | 16.0 | 13.1 | 18.2 | 17.9 |

Note: The FY2008/09 is budget estimates as the actual amounts of funds allocated were not yet prepared and totals are provided in billions.

Source: Annual District Budgets and Work Plans 2005/06-2008/09.

Consistent with the national picture, education sector has had the biggest share of the budget allocations followed by health. The works sector was considered the third expenditure priority. This, however, is contrary to the CG allocations, which prioritises Works and Transport sectors (Table 3). In the recent prioritisation of activities, the sector allocation varied between 17.2 to 18.5 percent of the overall budget. This is much higher than the district percentage allocation but still insufficient to improve the road network in the country that witnessed a total neglect, destruction and ageing.

Table 3: National Sectoral Allocations Excluding Arrears and Amortisation, 2008/09-2009/10

| SECTOR | 2008/09 | | 2009/10 | |
|--------------------------------------|-----------------|--------------|----------------|--------------|
| | Ushs. Bn | % | Ushs. Bn | % |
| Works and Transport | 1,083.7 | 18.5 | 1,214.8 | 17.2 |
| Education | 899.3 | 15.4 | 1,079.7 | 15.3 |
| Health | 628.5 | 10.7 | 732.7 | 10.4 |
| Public Sector Management | 535.3 | 9.1 | 706.0 | 10.0 |
| Energy and Mineral Development | 461.2 | 7.9 | 698.9 | 9.9 |
| Security | 477.2 | 8.1 | 487.7 | 6.9 |
| Accountability | 417.6 | 7.1 | 459.8 | 6.5 |
| Interest Payments Due | 379.1 | 6.5 | 368.2 | 5.2 |
| Justice/ Law and Order | 280.4 | 4.8 | 359.6 | 5.1 |
| Agriculture | 223.2 | 3.8 | 310.7 | 4.4 |
| Public Administration | 136.3 | 2.3 | 217.4 | 3.1 |
| Water and Environment | 150.3 | 2.6 | 172.2 | 2.4 |
| Legislature | 112.6 | 1.9 | 121.8 | 1.7 |
| Tourism, Trade and Industry | 31.0 | 0.5 | 47.7 | 0.7 |
| Social Development | 24.1 | 0.4 | 32.4 | 0.5 |
| Lands, Housing and Urban Development | 12.3 | 0.2 | 20.3 | 0.3 |
| ICT | 6.5 | 0.1 | 9.5 | 0.1 |
| TOTAL | 5,858.60 | 100.0 | 7,045.3 | 100.0 |

Source: Uganda Budget FY2009/10

Table 4 provides evidence on how budgets have performed over the last four years. The analysis of the budget performance indicates that there has been an increasing variation between the estimated amounts (budgeted amounts) and the actual amounts received and spent. This failure to realise the budgeted funds affects the overall implementation of planned activities and leads to continuous roll over of uncompleted projects. This reduces the rate of progress towards service provision at the lower levels.

Table 4: Conditional transfers from Government to districts, 2005/6-2008/9 (Ushs'000)

| District | 2005/06 | | 2006/07 | | 2007/08 | | 2008/09 | |
|----------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Estimate | Actual | Estimate | Actual | Estimate | Actual | Estimate | Actual |
| | Conditional Transfers from Government to the Districts | | | | | | | |
| PALLISA | 263,146 | 249,989 | 147,301 | 138,847 | 360,113 | 342,889 | 481,013 | 456,961 |
| SOROTI | 155,760 | 147,972 | 247,894 | 232,194 | 330,196 | 313,686 | 1,646,619 | 1,564,288 |
| Pallisa District Receipts | | | | | | | | |
| PAF-1 | 209,021 | 151,933 | 111,634 | 80,523 | 139,053 | 148,192 | 204,402 | 48,120 |
| PAF-2 | 50,895 | 40,997 | 32,450 | 18,335 | 105,438 | 79,175 | 110,314 | 58,930 |
| Sub-total | 259,916 | 192,930 | 144,084 | 98,858 | 244,491 | 227,367 | 314,716 | 107,050 |
| Soroti District Receipts | | | | | | | | |
| PAF-1 | 175,176 | 147,972 | 249,149 | 215,732 | 214,032 | 218,514 | 166,968 | 97,401 |
| PAF-2 | | | | | 135,459 | 117,400 | 222,635 | 32,467 |
| Sub-total | 175,176 | 147,972 | 249,149 | 215,732 | 349,491 | 335,914 | 389,603 | 129,868 |
| DANIDA | | | | | | | | |
| Pallisa | 200,000 | 401,893 | 250,000 | 388,200 | 258,771 | 658,439 | 341,118 | - |
| Soroti | 400,000 | 200,000 | 500,000 | 104,420 | 610,000 | 350,395 | 1,109,000 | 516,406 |

Source: District Quarterly Progress Reports, FY2005/06-2008/09

Further, the analysis of funds transferred and receipted is important in understanding the constraints in the sector. The observation from Table 4 reveals that central government transfers have not been received by districts in the expected amounts. The analysis further indicates that transfers to Soroti District became higher than Pallisa between 2006/7-2007/8 and this partially explains the existence of better roads in the district.

Besides CG transfers, donor funds were found to be reaching in amounts as indicated by the release schedule but fluctuating year to year. Resources recorded overtime indicate a deviation in resources planned and receipted and in most cases Pallisa district received more than budgeted and the opposite is true for Soroti (Table 4). For instance the DANIDA funding of road rehabilitation through the RSPP programme has been fluctuating as it increased between 2005/6 -2006/7 and drastically reduced between 2007/8. The team found that by the time of the study DANIDA funding was no longer received in Pallisa District as Phase 1 had ended during the 2007/8. In Soroti, though, it was still being received under the former Road Sector Programme Support (RSPS) project that is currently known as Rural Road Programme (RRP).

The interviews conducted revealed that funding of RSPS and RRP programmes by DANIDA has been directed towards road rehabilitation in both districts. The two programmes have emphasised labour-based works, which has enabled the communities improve on their incomes as well as promoting the concept of ownership and sustainability. Some of the labour-based works were observed along the Kadama - Kibuku – Buseta road and Kadoto – Kalapata - Butebo road. In Soroti, the labour based works were observed along *Apapai – Ogera road in Serere County (Figure 2)*. The team observed that labour based activities on roads encourage communities to participate actively as well as offering land at no cost. The case in point is construction of Apapai-Ogera road. The communities along this road offered land and the willingness to participate in such labour based programmes was high.

Figure 2: Labour-Based Activities in Apapai-Ogera Road in Serere County, Soroti District



Unlike PAFs, funds under CAIP were found to be reaching the intended levels in Pallisa district and were spent according to the agreed activities (Table 5). However, further scrutiny of these donor funds flow revealed variations being experienced between the budgeted amounts and the actual funds receipted. This affects the earlier planned amount of work and the anticipated impact on the income of communities who actively participates in this programme. Further to this, the communities appreciated the labour based method because it enables them earn income and take their children to school, buy basic needs and support their husbands as well.

Besides the flow of funds, allocation to the sector looks to be efficient as there was a balance between expenditure on road maintenance and operational expenses such as salaries and fuel among others. The expenditure on general salaries in both districts provides a mixed performance as it was increasing in Soroti as compared to Pallisa (Annex 2 and 3). Surprisingly, it was observed that allocation to maintenance of machinery was quite low and this remains a challenge as some valuable machines are abandoned in the works park yard. In Pallisa the cost of maintenance of machinery varied between Ushs. 5 million to 15 million while in Soroti from Ushs.7 million to 16 million, which is really too low.

Table 5: Summary of expenditure of funds under Works department

| Major items | 2005/06 | | 2006/07 | | 2007/08 | | 2008/09 | |
|---------------------------|----------------------|------------|----------------------|------------|----------------------|------------|----------------------|------------|
| | Amount | % | Amount | % | Amount | % | Amount | % |
| Soroti | | | | | | | | |
| Employee Costs | 14,527,019 | 0 | 157,025,000 | 9.7 | 169,160,296 | 8.9 | 194,599,149 | 7 |
| Use of goods and services | 1,344,588,267 | 99.9 | 1,465,915,724 | 90.3 | 1,723,687,622 | 91.1 | 2,561,325,813 | 92.3 |
| Other expenses | 1,200,000 | 0.1 | | | | | 19,600,000 | 0.7 |
| Total | 1,345,788,282 | 100 | 1,622,940,724 | 100 | 1,892,847,918 | 100 | 2,775,524,962 | 100 |
| Pallisa | | | | | | | | |
| Employee costs | 0 | | 180,981,916 | 9.1 | 55,902,400 | 4 | 97,257,748 | 7.3 |
| Use of goods and services | 689,407,000 | 100 | 1,814,158,117 | 90.9 | 1,252,102,910 | 90.5 | 1,237,673,560 | 92.7 |
| Other expenses | 0 | | | | 76,800,000 | 5.5 | | |
| Total | 689,407,000 | 100 | 1,995,140,033 | 100 | 1,384,005,310 | 100 | 1,334,931,308 | 100 |

Source: Estimates and Actual Expenditure Booklets (2005/06-2008/09) for Pallisa and Soroti

Overall, it can be concluded from Table 5 that over the four years a greater percentage of the funds in Works Department was expended on goods and services in both districts. For instance, the expenditure on goods and services varied between 90.3 to 99 percent in Soroti while in Pallisa varied between 90.5-100 percent. It is evident from Table 5 that districts have tried to allocate funds to the priority areas particularly in the goods and services but the technocrats have argued that the needs identified the infrastructure across LoGs outweigh the funds currently expended under the sector.

Table 6 shows that PAF funds reaching district level varied between districts and across financial year. Soroti recorded a higher percentage of PAF funds reaching compared to Pallisa and this may be attributed to differences in capacity utilisation of funds. Nearly between 66.3 to 71.2 percent for Pallisa district while Soroti receipts recorded varied between 71.3 to 92.9 percent. For both districts recorded a significant reduction in the proportion of funds reaching in 2007/8 and this was attributed to reducing or failure to release funds to districts under PAF 3. Generally, the sampled districts received less PAF funds than what was released by the central government. It was also evident that PAF 3 funding had not been received for some years and yet it is critical in the achievement of efficient road network.

Table 6: PAF funds transfer from CG and received by district, 2005/6-2008/9

| | 2005/6 | 2006/7 | 2007/8 | 2008/9 |
|-------------------------|-------------|-------------|-------------|-------------|
| Pallisa district | | | | |
| Transfers from CG | 249,989,000 | 138,847,603 | 342,889,000 | 456,961,000 |
| Received at district | 192,930,000 | 98,898,000 | 227,367,998 | 346,201,040 |
| % reached | 77.2 | 71.2 | 66.3 | 75.8 |
| Soroti District | | | | |
| Transfers from CG | 147,972,000 | 232,194,027 | 313,686,000 | 156,428,800 |
| Received at district | 105,570,000 | 215,732,000 | 259,844,000 | 129,868,000 |
| % reached | 71.3 | 92.9 | 82.8 | 83.0 |

Source: District Financial Records

Further deviations or leakages are observed in the transfers of funds particularly LGDP from district level to the sub-counties (Table 7). This is also true between the estimated amounts and the actual amounts in both revenues and respective expenditure. These findings seem to suggest that deviations were experienced at all levels of government from the CG to the district. For instance, Table 7 reveals that Pallisa transferred US\$22,919,289 to Agule Sub-county in 2005/6 but only US\$20,997,500 was received while in Soroti a total of Sh.38,404,000 was indicated to have been transferred to Asuret but only US\$35,896,000 was received. Similarly, Petete sub-county indicated to have received US\$14,922,922 over 2006/7 against US\$17,436,100. It is not therefore, surprising that these deviations were cited as a major constraint in service delivery and realization of set targets by the various lower local governments. In most cases the difference is utilised at the district level or not received at all by the district because of penalties imposed on poor performing local governments under programme conditions requirement.

Table 7: LGDP transfers from district to sub-counties, 2005/6-2008/9 (Ushs)

| District | 2005/6 | | | 2006/7 | | | 2007/8 | | | 2008/9 | | |
|---|--------------------|--------------------|--------------|--------------------|--------------------|--------------|--------------------|--------------------|--------------|--------------------|--------------------|-------------|
| | Estimate | Actual | Percent | Estimate | Actual | Percent | Estimate | Actual | Percent | Estimate | Actual | Percent |
| Pallisa Transfers to Sub-counties | | | | | | | | | | | | |
| Agule | 23,887,950 | 22,919,289 | 95.9 | 23,450,263 | 22,354,194 | 95.3 | 19,885,000 | 16,339,068 | 82.2 | 29,914,000 | 28,515,341 | 95.3 |
| Kagumu | 15,391,930 | 11,319,848 | 73.5 | 19,984,764 | 18,582,180 | 93.0 | 13,954,000 | 11,478,753 | 82.3 | 21,026,000 | 20,042,908 | 95.3 |
| Kibuku | 13,728,620 | 11,623,000 | 84.7 | 16,409,257 | 16,459,500 | 100.3 | 15,566,000 | 12,606,501 | 81.0 | 19,547,000 | 18,633,060 | 95.3 |
| Petete | 15,586,303 | 11,062,213 | 71.0 | 17,886,100 | 17,436,100 | 97.5 | 13,690,000 | 11,262,472 | 82.3 | 20,629,000 | 19,664,470 | 95.3 |
| Sub-Total | 68,594,803 | 56,924,350 | 83.0 | 77,730,384 | 74,831,974 | 96.3 | 63,095,000 | 51,686,794 | 81.9 | 91,116,000 | 86,855,779 | 95.3 |
| Soroti Transfers to Sub-counties | | | | | | | | | | | | |
| Asuret | 35,896,000 | 35,896,000 | 100.0 | 24,800,000 | 28,363,616 | 114.4 | 35,280,000 | 35,280,000 | 100.0 | 33,693,220 | 32,274,000 | 95.8 |
| Gweri | 38,404,000 | 38,404,000 | 100.0 | 28,087,750 | 30,257,697 | 107.7 | 34,281,000 | 34,281,000 | 100.0 | 34,482,581 | 32,960,737 | 95.6 |
| Kateta | 41,912,000 | 41,912,000 | 100.0 | 69,296,532 | 69,296,532 | 100.0 | 55,130,000 | 55,129,000 | 100.0 | 58,163,389 | 56,030,905 | 96.3 |
| Sub-Total | 116,212,000 | 116,212,000 | 100.0 | 122,184,282 | 127,917,845 | 104.7 | 124,691,000 | 124,690,000 | 100.0 | 126,339,190 | 121,265,642 | 96.0 |
| Estimates and Actual Receipts at Sub-counties by districts | | | | | | | | | | | | |
| Pallisa sub-counties | | | | | | | | | | | | |
| Agule | 22,808,000 | 20,997,500 | | 23,578,800 | 26,172,282 | | 31,422,886 | 18,924,000 | | 36,516,911 | | |
| Kagumu | | | | | | | 13,956,000 | 12,876,253 | | 21,060,000 | | |
| Kibuku | | | | 17,704,260 | 17,323,054 | | 18,556,000 | 15,532,223 | | | | |
| Petete | 21,469,020 | 12,000,000 | | 15,520,203 | 14,922,992 | | 13,700,000 | 12,600,000 | | 20,000,000 | | |
| Soroti sub-counties | | | | | | | | | | | | |
| Kateta | 41,912,000 | 34,486,453 | | 50,294,400 | 60,057,419 | | 61,729,800 | 55,119,800 | | 63,979,728 | | |
| Gweri | 104,628,539 | 43,151,849 | | | 62,262,523 | | 34,281,000 | 34,281,000 | | | | |
| Asuret | 34,040,749 | 35,896,000 | | 36,220,600 | 35,247,300 | | 37,280,000 | 37,062,543 | | 35,125,201 | | |

Source: Financial Summary Sheets (2005/05-2008/09) in Planning Units of Pallisa and Soroti Districts

On the non-financial resources, LoGs have been provided with road equipments to improve their capacity to maintain the roads. Table 8 presents some of the key equipment provided by government to the sampled districts. It was observed that equipments provided by the government reached the district. However, a closer scrutiny of the available equipment reveals that many of the important equipments are obsolete and are in a non-functional state or in the need of repair. While the government regional workshops for maintenance and repair of the machines are still operational, it takes a longer time to have the machines taken there to get them repaired. For instance, it is now two years since the wheel loader for Soroti District was taken for repair. This, to a great extent, has paralysed district works at the lower levels. Further discussions with the Acting District Engineers revealed that once the machines were taken for repair, it was equally important not to consider them during the planning of activities. The cost of transporting the equipment to the central government mechanical workshop is too prohibitive. Having the equipment worked upon from the district would be a better and less costly alternative as well as time saving.

Table 8: Status of key equipment by districts

| Equipment | Reg. No | Condition | Remarks |
|--------------------------------------|--------------------------------|--|--------------------------------|
| Soroti | | | |
| Wheel Loader Komatsu WA180 | UG 378W | Fair | In Bugembe for engine Overhaul |
| Vibro Roller | Caterpillar C34318 UG 0379W | Poor | Needs major repairs |
| 2 Pedestrian Rollers | Dynapac LP750 | Poor | Needs major repairs |
| Tipper lorry FVR Isuzu | UG 0373W | Poor | Needs major repairs |
| Pallisa | | | |
| Chain loader (Traxcavator) | Dynapac CA151 5TON | Requires partial engine overhaul and replacement of undercarriage parts. | Repairable |
| Mitsubishi Tipper | LG0011-40 | Requires engine overhaul and tyres | Repairable |
| Jeifang Tipper | LG0004-40 | Requires repairs and tyres | Repairable |
| Motor Grader Kumatsu GD512 A | LG0021-40 | Requires repairs and tyres | Repairable |
| Tractor | UC1626 | Fair | Unsustainable |
| Yamaha M/cycle DT125 | LG0017-40 | Grounded | Board off |
| Yamaha M/cycle DT125 | LG0018-40 | Grounded | Board off |
| Hero Puch M/cycle | LG0047-40 | Poor | Unsustainable |
| Hero Puch M/cycle | LG0048-40 | Poor | Unsustainable |
| Hero Puch M/cycle | LG0049-40 | Poor | Unsustainable |
| Hero Puch M/cycle | LG0050-40 | Poor | Unsustainable |
| Water Bowser | | Dead Axel | Needs tyres |
| Nissan Hard body Double cabin ADNJ84 | LG0055-40 | Needs tyres and one Tyres hub | Unsustainable |

Source: Annual District Work Plans FY2008/09

The policy shift towards contracting out all works to private contractors has also rendered the district equipment redundant. It is only put in use in execution of sub-county works mainly because they are not attractive to the private contractors. It was observed that the approach of executing works, level of funding and nature of interventions in the roads has led to underutilization of engineers. Most engineers claim that they cannot supervise

activities of routine maintenance that takes approximately 25 percent of sectoral work plan activities in Pallisa and 39 percent in Soroti District (Table 9). This means that in absence of donor funded programmes, the engineers will have most of time schedules to supervise routine maintenance activities which has rendered most of them underutilised or seek for alternative employment. This trend in districts has created a gap in the staffing levels in the sampled districts as most of the offices have been occupied by officers in acting capacities.

Table 9: Allocation of time to Central Government funded programme, 2005/6-2008/9 (%)

| Funding Source | 2005/6 | | 2006/7 | | 2007/8 | | 2008/9 | |
|----------------|---------|--------|---------|--------|---------|--------|---------|--------|
| | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti | Pallisa | Soroti |
| PAF-1 | 78.8 | 100.0 | 81.5 | 100.0 | 65.2 | 65.1 | 45.0 | 75.0 |
| PAF-2 | 21.2 | 0.0 | 18.5 | 0.0 | 34.8 | 34.9 | 55.0 | 25.0 |
| Total | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Note: These funds exclude those from DANIDA.

Source: District Annual Work Plans and Budget Performance Reports (2005/06-2008/09)

4.2 Analysis of the Implementation of Activities

The funds were found to be utilized as planned but less in amounts estimated and actual released by CG at the various levels of government. The expenditures are guided by the work plans and policies in place. It was observed that besides leakage in the funds released to districts and sub-counties, there were key emerging issues in the implementation that need to be addressed. First, as observed in Table 1 the programme contribution to roads sub-sector, routine maintenance of roads, takes the biggest proportion varying between 16.5 to 45.0 percent for Pallisa while 15.5 to 67.0 percent for Soroti. Surprisingly, periodic maintenance and removal of structural bottlenecks varied between 3.8 to 55.0 percent in Pallisa while 5.0 to 17.1 percent in Soroti District. During the period 2005/6 to 2008/9, only 107.9 km were rehabilitated in Pallisa while 63.9 km in Soroti District (Table 10). This would mean that either resources to be increased or implementation to go on for several years in order to cover the increasing road network.

This kind of financing arrangement and intervention is not adequate if consideration of the rural roads status is taken into account. In the sampled districts, full road rehabilitation was found to be solely financed from donor funds especially DANIDA, and AfDB/IFAD as key financing agencies or institutions. This kind of funding which is unsustainable has been implemented through RSPS and in Soroti it is now under a newly phased programme, RRP. It was observed that part of the CG transfers also cover recurrent expenditures like wages/salaries, administrative expenses, among many others. Besides the use of funds, the team analysed the unit costs. It was observed that the unit cost of road rehabilitation of one kilometre of community access road ranged between Ushs.14,101,625-Ushs.15,565,713 which is much lower than in other programmes centrally controlled e.g. North-west Agricultural Development Programme (NWADP) in West Nile Region.

| Road Activity | 2005/6 | | | 2006/7 | | | 2007/8 | | | 2008/9 | | |
|----------------|--------|-------------|-----------|--------|-------------|-----------|--------|-------------|------------|--------|-------------|------------|
| | Km | Ushs | Ushs/Km | Km | Ushs | Ushs/Km | Km | Ushs | Ushs/Km | Km | Ushs | Ushs/Km |
| Pallisa | | | | | | | | | | | | |
| Routine | 369.8 | 30,382,000 | 82,158 | 229.7 | 55,736,000 | 242,647 | 289.9 | 110,986,000 | 382,842 | 302.0 | 81,482,000 | 269,808 |
| Periodic | 12.5 | 55,286,000 | 4,422,880 | 30.3 | 84,869,000 | 2,800,957 | 13.9 | 121,593,000 | 8,747,698 | | | |
| Rehabilitation | 20.6 | 190,628,000 | 9,253,786 | 55.6 | 349,144,000 | 6,279,568 | 10.6 | 237,247,000 | 22,381,792 | 21.1 | 341,882,000 | 16,202,938 |
| Soroti | | | | | | | | | | | | |
| Routine | 263.1 | 105,570,000 | 401,254 | 216.5 | 209,967,000 | 969,824 | 336.8 | 180,010,000 | 534,471 | 271.9 | 89,764,000 | 330,136 |
| Periodic | | | | | | | 38.5 | 79,874,000 | 2,074,649 | | 631,600 | |
| Rehabilitation | 9.0 | 79,713,000 | 8,857,000 | 19.2 | 104,420,000 | 5,438,542 | 23.2 | 350,395,000 | 15,135,853 | 12.6 | 85,566,000 | 6,790,952 |

Source: Annual Progress Reports

With regard to the planning, the analysis of the various work plans revealed a wide variation in the identification and prioritization of the needs of the people by CG and districts. However, many of the districts have not harmonized their expenditure priorities to fit into the national focus. To this effect, the works departments have been characterised by insufficient budgets and some sub-counties have not made fund allocations to the roads since 2005/6. The most immediate examples are Gweri Sub-county in Soroti District and Kagumu Sub-county in Pallisa. This illustrates a disconnection in the planning and budgeting. It was further observed that in the sub-counties under CAIP and DANIDA programmes, there was no budget for the sustainability of the projects. This further explains the current poor state of most of the formerly donor funded roads.

Further and related to implementation, the identification of roads under CAIP reveals that the programme is poorly coordinated at the district level. It was observed that the road user committees were not adequately sensitized about their oversight roles. This has brought about problems of contractors being paid for substandard work since the road committee does not fully execute its responsibilities. For instance, on one of the roads rehabilitated (*Kagumu - Bulangira*), the contractor had spread murrum on it but it was about 2 inches thick of un-compacted soil, a direct contrast to the required standard of compacted 4 inches (CAIP Project 1 Appraisal Report Nov 2006). This, therefore, left the road on the verge of deteriorating.

Surprisingly, the selection of some roads lacked proper guidance as they have no direct economic benefits to the communities. For instance in Agule sub-county, two of the chosen roads were found in Odusai parish and yet there are eight parishes which are equally with very poor road status. In a similar instance, Outa junction – Ebirigwanga road was selected with no consideration of economic benefits as it crosses areas with no population settlement. It was noted that beneficiary sub-counties were not provided with project background information to enable them adequately internalise the implementation arrangement.

Project coordination was found to be a major challenge in the CAIP projects and interactions with the District Community Development Officer (CDO) who doubles as the coordinator lacked reports on the status of the project. It was observed that monitoring and supervision was hardly carried out as the project office was not aware of developments in the project implementation. The coordinator raised many attributive factors that included limited facilitation and lack of transport.

4.3 Analysis of policies, regulations and structures used in implementation of Government activities

It was noted that districts have been prohibited from the use of the force account and the team observed that districts under study are no exceptions as the same directive has been upheld. This has led to low optimum use of machinery. This indicates that most of the work is contracted out to private contractors save for the few sub-county road works. This is attributed to the fact that they are not attractive to private contractors and the district inevitably works on due to lack of alternatives.

In line with the implementation of activities, private service providers are sought through the public procurement process. This process follows the procurement plans submitted to the procurement unit and approved by the district council. Much as the procurement procedure follows the Public Procurement and Disposable Act (PPDA), the study revealed that there was low compliance to evaluation guidelines. The key issues seemed to be overlooked. Further to this, some of the contractors procured were found lacking competent staff, not meant to execute works of big financial magnitude and companies with staff who forged qualifications as indicated in Table 11. For instance, Pallisa District procured Roone Engineering Co. Ltd to rehabilitate Budaka – Bulangira Road. The company employed an individual that was believed to have qualified as an assistant foreman in labour-based road construction and maintenance at Mt. Elgon Labour Based Training Centre, Mbale, between October 18, 1995 and March 01, 1996. However, the certificate was dated July 05, 1999. The company also had inadequate technical staff with only one engineer with a diploma in civil engineering and no past experience shown whatsoever. Similarly a LoG engineer in the same region was indicated to be employed by Roone Engineering Co. Limited but also happened to be with Khabusi Building contractors. This inadequate assessment of the requirements led to offer awards to firms that had limited capacity and thus poor execution of works.

Table 11: Summary of road contractor's profile

| Name of company | Works executed | Qualification of Director | Technical Staff Profiles | Services offered |
|------------------------------------|---|---|---|---|
| Soroti | | | | |
| U.F Crown Contractors and Supplies | - | No qualification shown | Have relevant qualification but no curriculum vitae attached | Periodic maintenance and suppliers |
| SAMAKA construction Limited | Apapai-Ogera Road | Bsc Engineering.HDC | Have relevant qualification with curriculum vitae attached | Survey, design and document of water supply systems, transport, construction and architectural drawing |
| Man Enterprises | Asuret-Magero-Kyere road | No qualification shown for the qualification | Individual certificates indicated were not the same as those in organisation chart, certificates attached reflect different individuals | Periodic maintenance |
| OKH Contractors Hd | Serere-Kateta Road | Diploma business studies, Bachelor of Nursing science and Farmer | Technical stuff profiles not shown | Road construction, Construction and renovation of buildings consultancy services |
| Pallisa | | | | |
| Khabusi Building Contractors | Petete T/C- Benenego- Kameruka/ Petete T/C- Kabuyayi corner | | Site Engineer /quantity surveyor/road supervisor Walulya Deo has a diploma in Technical teacher education and the others with relevant qualification. | |
| Atiiba Construction Company Ltd | Mbale-Bufumbo Road | Director is a business man and other directors indicated have no qualifications mentioned | Have one Tom Mudimbo Freeman who is also mentioned by Roone Eng. Co. Ltd as an engineer | Rehabilitation and periodic maintenance of roads/machine/labour, transporters, trade in general merchandise |
| Roone Eng. Co. Ltd | Budaka- Bulangira road, | Educational attainments and curriculum vitae not shown | Tom Freedman Mudimbo | Complete rehabilitation of roads, transporters |
| Malt (U) Ltd | Oigomojong- Kachinga- Orikosia- kameke, Opedulu -Opelan-Opadoi- Akisim road- Outa Junction- Oitengia-Odusai | No qualification attached | Have relevant qualifications attached | Building & Civil Engineering Contractors |
| Rock Century Works ltd | Kagumu T/C - Lyama, Kagumu- Nankokoli - Gologoli, Bulangira T/C- Kagumu | Have under graduates in business administration | Have relevant qualification attached but no curriculum vitae | Road Rehabilitation |
| African United Company | Company has executed work for more than one financial year | No qualifications attached | Two diplomas in construction and civil engineering no curriculum vitae | Construction and periodic maintenance of roads |
| Tebex Superior Services | - | Degree in business administration | Project engineer did not attach his academic qualifications and only one presented higher diploma in building and civil engineering | Construction & supplies |

Source: Pre-qualified Firm Files for Pallisa and Soroti Districts for FY2008/09

Furthermore, it was observed that contractors lacked some of the equipments earlier declared in their bid documents. During the study no machinery was found at any of the sites, an indication of limited capacity to execute the works in time. The companies were also found to have multiple contracts running at the same time in spite of their limited

capacity. For instance, Khabusi Building Contractors and Furniture Centre Limited which was at the time working in *Petete* sub-county (Pallisa) was also working in Budaka District. This awarding of multiple contracts to one firm has resulted into a lot of the shoddy work done as observed along Kachocho road where murram piles had stayed for over two weeks without being spread in Figure 3. This was expressed by the community members as a big challenge for them to utilize the road as observed in the picture below where an individual tries to pass through murram piles.

Figure 4: Unspread and Overstayed Murram - Kachocho Road being Under Rehabilitation



Lack of equipment at the site can still be linked with the poor grading of the roads being worked upon as seen along Opedulu-Akisimu road (Pallisa) worked on by Malt (U) Ltd. Existing broken culverts had not been reinforced along the swampy barriers to allow vehicles transport products cross these areas to the trading centres.

It was further observed that the procurement units were at the time understaffed in both districts. Unlike Pallisa that recruited a senior procurement officer in June 2008, Soroti was still relying on one senior officer to oversee the activities of the unit. This is further exacerbated by the understaffing of other departments - such as the works department- leading to delayed submission of requests from the procurement unit.

The procurement units are also faced with limited funds, making it difficult for district to execute their activities. These activities were only financed under PAF (monitoring and accountability grant). In 2008/9 Pallisa District received only US\$ 8.4 million. The Shs15 million expected from local revenue was not provided, which limited the unit from meeting the time lines as indicated in the procurement plans. Similarly, Soroti District allocated only US\$ 8.4 million from PAF to facilitate the procurement activities over 2008/9 and US\$ 19 million from local revenue was earmarked for 2009/10 to supplement on the PAF

facilitation. This funding from local revenue has not been forthcoming as the taxable base is narrow and graduated tax compensation releases to districts are inadequate and irregular. The increasing demand for funds by heads of department worsened the situation, hence reducing chances to facilitate procurement activities. The bidding fee surprisingly is treated as a source of revenue and yet it is supposed to facilitate the PDU activities. This, however, is not adequate to sustain procurement activities throughout 2008/9 since the fees got from the bidding process goes directly into the district office and the procurement have no share at all.

4.4 Level of Resource Utilization

The results in Table 12 suggest persistent inability to absorb all the funds transferred to the districts for the road sub-sector. Both districts have balances at the end of each financial year and it varies among them greatly. This is largely attributed to the delayed transfer of funds, under staffing, as well as delayed procurement processes. The low staffing levels in both works department and procurement units have undoubtedly emerged as constraints in the use of funds.

Table 12: Road sub-sector fund balance, 2005/6-2008/9

| Source of funding | | Central Government transfers | | DANIDA | | Sub-Total Ushs |
|---------------------|---------|------------------------------|------|-------------|-------|-------------------|
| | | UShs | % | UShs | % | |
| 2005/6 | Pallisa | | 0.0 | 59,498,410 | 100.0 | 59,498,410 |
| | Soroti | 38,982,481 | 80.0 | 9,749,076 | 20.0 | 48,731,557 |
| 2006/7 | Pallisa | 3,623,878 | 8.9 | 37,062,820 | 91.1 | 40,686,698 |
| | Soroti | 1,647,000 | 1.6 | 104,420,00 | 98.5 | 106,067,000 |
| 2007/8 | Pallisa | 80,490 | 0.0 | 342,100,950 | 100.0 | 342,181,440 |
| | Soroti | 61,929,149 | 17.9 | 283,521,000 | 82.1 | 345,450,149 |
| 2008/9 | Pallisa | 179,759,999 | 99.9 | 218,314 | 0.1 | 179,978,313 |
| | Soroti | 430,840 | 57.7 | 586,476,199 | 42.4 | 586,907,039 |
| Cumulative balances | Pallisa | 183,464,367 | | 438,880,494 | | 622,344,861 |
| | Soroti | 102,989,470 | | 984,166,275 | | 1,087,155,745 |

Source: District Annual Reports (2005/6-2008/9)

The study also considered the time and duration taken to utilize resources when transferred to both district and sub-county levels. While the transfer of funds was carried out within one month, delays in the procurement led to low utilization of funds. It was observed that many of the contractors were behind schedule despite having been provided with most of the required logistics to complete their works in time. This was a major problem in Pallisa under the CAIP projects where some of the roads being rehabilitated had *soil* piles that were not spread making the roads impassable like on *Petete trading centre – Kabuyayi corner road* in Petete Sub-county in Pallisa District. To ascertain the performance of the contractors, the team interviewed the sub-county monitoring staff under the district security office but lacked adequate information as they thought that the works was to be carried out in

phases. This implementation arrangement weakens the monitoring systems put in place by the government and leads to poor execution of activities.

In other cases, road openings were done and no further works had taken place, leaving the roads in worse conditions and increasing the impassability during rainy seasons. In places where culverts had to be fixed, the roads are simply impassable due to the road opening works making it impossible for to cross over those particular points like along Opedura-Akisimu road in Agule sub-county (Figure 4).

Further investigations revealed that such slowness in responding to emergency works like fixing culverts was mainly attributed to contractors having multiple contracts and some of which were in other districts. None of the contractors was found on site and it was also clear that they lacked capacity to manage contracts of such magnitude as no machinery was found on any site. Equally, the contractors failed to establish site offices and the community allegedly stated that they come around but stay away from the district. This was revealed by the community as one of the factors attributed to poor performance and limited information among the beneficiaries.

Furthermore, the roads with on-going works under CAIP had no sign posts whatsoever to indicate the project specifications like who the contractors were, the duration of the project, the sponsors/funders of the project among other details displayed. Interactions with the sub-county officials in Kagumu Sub-county revealed that they had no copies of the BOQs and only word of mouth had got to them in regard to the details of the project. It, therefore, explains the general public's lack of knowledge about ongoing projects in their communities and hence explains community members' thinking that the contractors were to work in phases when interviewed about the un-spread soil piles in some of the roads.

The interviews conducted at the sub-county revealed lack of adequate information on all project components. The proposed market constructions had not yet commenced in any of the sub-counties implementing activities under CAIP. In the proposed areas for market construction, the land had not yet been surveyed though some of it had been gazetted. The time span for the completion of these markets was actually not known to most of the sub-county officials and even the community members.

Figure 4: Broken culverts along Opedura-Akisimu road, Angule Sub-county, Pallisa District



Figure 5: Kabiayyi-Ikiki Road-Petete County, Pallisa District being worked on under CAAIP



5. Emerging Challenges and Policy Outcomes

5.1 Emerging Challenges

The study revealed a total lack of understanding of the role of the recently formed Uganda National Roads Authority (UNRA). The works offices do not have a clear understanding of what UNRA is and what its role is in the development of the road sector. It was observed in Pallisa that though the funding of the road sector has increased in 2009/10, the district works budget can only accommodate 300km of the prioritised 407.2km of motorable length of the road network. This is so because the district still has roads that are not yet gazetted for development due to financial constraints and are therefore not part of the officially declared motorable length of the road network. This implies that UNRA taking up 68.6km (excludes the 407.2km) serves less in alleviating the budgetary constraints of the road sector and its accrued problems.

The study also revealed a major challenge in project sustainability and maintenance especially for the donor funded roads works/programmes. Most donor funds only covered the capital element of the total budget of the programmes. Some of the road works that were completed are already in poor state hardly six months after completion.

It was also observed that there were low levels of absorption capacity of the available funds. This was because there were few available qualified staff to for instance to prepare the required Bills of Quantities (BOQ) and other necessary study work required before funds can be released for a particular project and thus causing work to be delayed. This is largely due to problems of understaffing of the responsible offices where many of the available staff are in acting capacity with some of the positions vacant despite constant public advertising for the vacant positions. The district faces challenges in attracting qualified personnel and high levels of turnover due to poor terms and conditions of services. Furthermore some of the central government transfers are received late which delays the absorption of the available funds.

The current working state/condition of the road equipment, in addition to its obsolete nature, was sighted as one of the major constraints to infrastructure development in the local governments. The road machinery/equipment was found to be obsolete and in a very poor functional state as most of it was either in dire need of repair or grounded. This grounded machinery constrains the entire works department of *Pallisa and Soroti districts*. Discussions with the acting district engineers revealed a major challenge in the repair of this equipment and machinery which is attributed to limited funding. Furthermore, the cost of transporting the machinery to *Bugembe* is so high leaving the district with no option but to ground some of its machinery. According to the acting engineers, when spare parts are procured and mechanics are requested to come to the district to carry out repairs, they are not only slow to respond but costly to meet their allowances. Therefore the impact of the increasing funding is marginally felt as the equipment meant to be used in bringing about infrastructure development is in poor mechanical condition.

It is, therefore, proposed that the financing of infrastructure be dramatically reviewed with a view to improving access to the rural markets and interconnection within the districts to offer better services. The following are proposed actions in this regard.

5.2 Policy Outcomes

- There is need to recruit qualified engineers and review their remuneration as well as facilitation in order to attract them to stay for longer periods. This will make the job more attractive and competitive as compared to the private sector.
- The use of labour based method should be encouraged on community access roads especially for the sub-counties while machines should be utilized on major feeder roads. This is because the labour based method is more cost effective and better roads are made although in a slower process as compared to machine based.
- The PPDA should clearly provide adequate guidelines for evaluation of companies that bid for local contracts at the local government level and there should be punitive measures for those who violate them.
- The heads of departments should be provided with adequate training in the evaluation of bids as they are constituted when necessary. This will improve on the selection of firms with required capacity to execute works at the local government level.
- The capacity of regional workshops should be strengthened to be able to respond adequately to the maintenance and service requirement of district machines.
- The PPDA should carry out performance audit to ascertain the capacity of firms that execute district works. This will reduce on wasteful expenditure that has become a characteristic of some of the implemented government programmes.
- The districts which have no fully functioning units should be advised to recruit procurement officers to fill the staffing gap in the public and procurement unit. This will improve on the timely awarding of contracts as well as the scrutiny of the key documents requested and submitted by firms.
- The districts should be requested to publish in the news papers a list of firms with running contracts to reduce on awarding multiple contracts to firms with low capacity.
- The planning of roads should factor in the economic potential of areas as the current system under MoW only considers roads in bad situation. This will improve on accessibility to areas that have identified themselves as economically productive.
- The level of funding for roads should be increased both under machine based as well as labour based methods. The latter method was seen to be effective in contributing to income earning opportunities of the local communities which helps government achieve twin objectives of poverty reduction and road provision.
- The procurement unit should be adequately supported both financially and materially for them to do work professionally and on time.

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Annex 1: Respondents in Public Expenditure Tracking Study on roads in Pallisa district

| Name | Position | Administrative unit |
|------------------------|--|----------------------------|
| Moses Bukenya Sseguya | Chief Administrative officer | Pallisa District |
| Michael Ongwara | Ag. Senior civil engineer | Works Office |
| Paul Mulomi | Secretary for Works and Technical Services | Works Office |
| Samuel Atrico .O | Senior Procurement Officer | Procurement Office |
| Rose Akello | Procurement Officer | Procurement Office |
| Dr. Otodo Roem | Sub county chief | Agule Subcounty |
| Fenakansi Mweru Magino | Sub county chief | Petete Subcounty |
| Zubairi Mugoda | Community member | Petete Subcounty |
| Abdu Kirya | GISO | Petete Subcounty |
| Leo Kiriwo | Sub county accountant | Kagumu Subcounty |
| Joseph Nabulele | Chair person LC II | Kagumu Subcounty |
| Ketty Kaidu | Subcounty CDO | Kagumu Subcounty |
| George Onyait | CDO in-charge of CAIP | District headquarters |
| Jackson Gondya | Senior Assistant Secretary | Kagumu Subcounty |
| Christopher Owono | Vice Chairperson | Pallisa district |
| Mr. Omoro | Councillor | Butebo Subcounty |
| David Malinga | Accountant | Agule Subcounty |
| Richard Owuro Magoro | Agriculture officer | Agule Subcounty |
| Samson Okurut | Akwamor Parish chief | Agule Subcounty |
| Emmanuel Ochom | Kalolen parish chief | Agule Subcounty |
| Joseph Okiring | Chelekura parish chief | Agule Subcounty |
| Lawrence Apuru | Assistant inspector of police | Agule Subcounty |
| David Senda | Community Development Officer | Petete Sub county |
| Mr. Zungu | Senior office supervisor | CAO's office |
| Paul Mukhesi | District planner | Planners office |
| Mr. Kiko | Sub county chief | Kibuku Sub county |

Gg

Annex 2: Allocation of funds to the sector's activities in Pallisa district, 2005/6-2008/9 (Ushs)

| Item | 2005/6 | 2006/7 | 2007/8 | 2008/9 |
|--|----------------------|----------------------|----------------------|----------------------|
| a) Employee costs | | | | |
| General staff salaries | 0 | 114,242,316 | 4,200,000 | 85,446,748 |
| Allowances | 0 | 66,739,000 | 50,902,400 | 11,811,000 |
| Sub - Total | 0 | 180,981,916 | 55,902,400 | 97,257,748 |
| b) Use of goods & services | | | | |
| General expenses | 10,353,000 | 0 | 5,134,900 | 114,797,000 |
| Workshops and seminars | 0 | 9,200,000 | 2,120,000 | 410,000 |
| Staff training | 0 | 5,940,000 | 1,200,000 | 2,900,000 |
| Computer supplies and information technology(IT) | 0 | 4,350,000 | 1,800,000 | 8,200,000 |
| Printing, stationery, photocopying and binding | 0 | 13,340,000 | 5,152,646 | 900,000 |
| Bank charges and other bank related costs | 0 | 1,116,000 | 1,500,000 | 2,120,000 |
| Telecommunications | 0 | 4,800,000 | 2,400,000 | 420,000 |
| Sub-total | | | | |
| c) Utility & property expenses | 0 | | 2,600,000 | 1,800,000 |
| Property expenses | 0 | 62,400,000 | 663,790,000 | |
| Electricity | 0 | 4,000,005 | 1,632,000 | |
| Water | 0 | 200,000 | | |
| General supply of goods and services | 0 | 825,602,000 | | 11,450,000 |
| Sub-total | | | | |
| PROFESSIONAL SERVICES | | | | |
| Consultancy services | 1,006,402,000 | 85,750,000 | 26,000,000 | 697,018,000 |
| Fuel, lubricants, and oils | 0 | 80,192,600 | 41,310,004 | 31,570,000 |
| Sub-total | | | | |
| MAINTENANCE | | | | |
| Maintenance- Civil | 150,000,000 | 696,134,512 | 465,894,160 | 321,288,500 |
| Maintenance – Vehicles | 0 | 16,133,000 | 16,569,200 | 40,760,000 |
| Maintenance –Machinery, Equipment and Furniture | 0 | 5,000,000 | 15,000,000 | 2,040,000 |
| Sub-total | | | | |
| Sub - total | 1,166,755,000 | 1,814,158,117 | 1,252,102,910 | 2,000,000 |
| Other expenses | 0 | | 76,800,000 | 1,237,673,560 |
| Overall total | 1,166,755,000 | 1,995,140,033 | 1,384,005,310 | 1,334,931,308 |

Source: Summary financial sheets (2005/6 – 2008/9)

Annex 3: Allocation of funds to sectoral activities in Soroti district, 2005/6-2008/9 (Ushs)

| ITEM | 2005/06 | 2006/07 | 2007/08 | 2008/09 |
|--|----------------------|----------------------|----------------------|----------------------|
| EMPLOYEE COSTS | | | | |
| General Staff Salaries | 99,052,086 | 102,045,000 | 99,319,296 | 115,102,549 |
| Contract Staff Salaries (Incl. Casuals, Temporary) | 0 | 0 | - | 720,000 |
| Allowances | 48,474,933 | 53,944,000 | 69,091,000 | 77,334,600 |
| Medical expenses (To employees) | 0 | 200,000 | 100,000 | 392,000 |
| Incapacity, death benefits and funeral expenses | 0 | 836,000 | 650,000 | 1,050,000 |
| Sub-Total | 147,527,019 | 157,025,000 | 169,160,296 | 194,599,149 |
| USE OF GOODS AND SERVICES | | | | |
| Advertising and Public Relations | 0 | 200,000 | - | 1,985,000 |
| Workshops and Seminars | 151,651,000 | 5,500,000 | 1,620,000 | 0 |
| Staff Training | 20,000,000 | 2,000,000 | 800,000 | 1,000,000 |
| Hire of Venue (chairs, projector, etc) | 120,000 | 400,000 | 2,450,000 | 590,000 |
| Books, Periodicals & Newsstudys | 346,050 | 432,000 | - | 0 |
| Computer supplies and Information Technology (IT) | 350,000 | 8,500,000 | 6,792,000 | 6,724,000 |
| Welfare and Entertainment | 0 | 0 | 3,500,000 | 6,778,194 |
| Special Meals and Drinks | 3,288,302 | 4,061,000 | 13,860,000 | 986,000 |
| Printing, Stationery, Photocopying and Binding | 29,439,979 | 15,560,600 | 26,310,024 | 17,847,200 |
| Small Office Equipment | 683,000 | 3,230,000 | 8,150,000 | 960,000 |
| Bank Charges and other Bank related costs | - | 1,100,000 | 240,000 | 0 |
| Financial and related costs (e.g. shortages, pilferages, etc.) | 0 | 0 | - | 300,000 |
| Telecommunications | 0 | 970,000 | 2,285,000 | 0 |
| Postage and Courier | 0 | 158,000 | 512,000 | 330,000 |
| ICT | - | 500,000 | - | 15,000 |
| Utility and Property Expenses | | | | |
| Property Expenses | 50,000,000 | 2,400,000 | 29,855,980 | 0 |
| Electricity | 600,000 | 1,560,000 | 1,776,000 | 1,416,000 |
| Water | - | 2,060,000 | 1,764,000 | 1,030,024 |
| General Supply of Goods and Services | 524,985 | 1,164,575,200 | 1,448,887,318 | 0 |
| Classified Expenditure | - | 0 | - | 2,423,150,095 |
| Consultancy Services- Short term | 422,633,000 | 0 | - | 0 |
| Consultancy Services- Long-term | 59,524,648 | 123,000,000 | 61,200,000 | 38,085,000 |
| Taxes on (Professional) Services | - | 70,000,000 | - | 0 |
| Travel inland | 3,171,000 | 3,180,000 | 4,330,000 | 0 |
| Travel abroad | 0 | 0 | - | 1,500,000 |
| Fuel, Lubricants and Oils | 26,572,303 | 42,428,924 | 48,997,800 | 0 |
| Maintenance | 0 | 0 | - | 36,318,600 |
| Maintenance - Civil | 425,000,000 | 0 | 1,200,000 | 5,000,000 |
| Maintenance - Vehicles | 0 | 13,400,000 | 18,157,500 | 0 |
| Maintenance – Machinery, Equipment & Furniture | 1,200,000 | 700,000 | 16,000,000 | 13,560,700 |
| Maintenance – Other | 150,000,000 | 0 | 25,000,000 | 3,750,000 |
| Sub-Total | 1,344,588,267 | 1,465,915,724 | 1,723,687,622 | 2,561,325,813 |
| Transfers to other Government Units | 15,576,000 | 0 | - | 19,600,000 |
| Overall total | 1,508,891,286 | 1,622,940,724 | 1,892,847,918 | 2,775,524,962 |

Source: Estimates and Actual Expenditure Booklets (2005/06-2008/09)

Annex 4: Sub-county revenues and expenditures breakdowns by financial year, ('000UShs)

| Source of funding | Estimate | Actual |
|----------------------------------|-------------------|-------------------|
| Name of Sub county: Agule | | |
| FY 2005/6 | | |
| Source | Estimate | Actual |
| LOCAL REVENUE | | |
| G-tax compensation | 12,000.000 | 3,656.252 |
| Land fees | 3,000.000 | 3,475.000 |
| Business licenses | 800.000 | 544.000 |
| Fees from animal slaughters | 200.000 | 24.000 |
| Animal and crop levies | 50.000 | - |
| Birth registration | 500.000 | 160.000 |
| Market dues | 710.000 | 325.800 |
| Chair person emoluments | 4,000.000 | 3,275.000 |
| Sub-total | 21,260.000 | 11,460.052 |
| Government Grants: | | |
| PMA | 4,043.220 | 3,833.559 |
| LGDP II | 22,802.000 | 20,997.500 |
| Sub-total | 26,845.220 | 24,831.059 |
| Overall total | 48,105.220 | 36,291.111 |
| FY 2006/7 | | |
| LOCAL REVENUE | | |
| G-tax compensation | 8,671.064 | 8,376.081 |
| Land fees | 4,200 | 3,400 |
| Business licenses | 425 | 405 |
| Liquor licenses | 0 | 0 |
| Fees from animal slaughters | 0 | 0 |
| Animal and crop levies | 100 | 0 |
| Birth registration | 1,000 | 923 |
| Market dues | 500 | 384 |
| Chair person's emoluments | 1,200 | 1,190 |
| Sub-total | 16,096.064 | 14,678.081 |
| Government Grants: | | |
| PMA | 5,645 | 5,123 |
| LGDP II | 23,578.80 | 26,172.28 |
| Sub-total | 29,223.8 | 31,295.282 |
| Overall total | 45,319.864 | 45,973.363 |
| FY 2007/8 | | |
| LOCAL REVENUE | | |
| G-tax compensation | 4,803.093 | 4,353.093 |
| Land fees | 3,400.00 | 4,645.00 |
| Business licenses | 600 | 531 |
| Liquor licenses | 185 | 45 |
| Fees from animal slaughters | 200 | 68 |
| Animal and crop levies | 100 | 0 |
| Birth registration | 1,200 | 324 |
| Market dues | 400 | 219.2 |
| Farmers' contribution for NAADS | 864 | 1,489 |
| Sub-total | 11,752.093 | 11,674.293 |

| Source of funding | Estimate | Actual |
|--|-------------|-------------|
| Government Grants: | | |
| PMA | 6,380.306 | 4,841.409 |
| LGDP II | 31,442.886 | 18,924 |
| NAADS | 43,200 | 28,624 |
| Sub-total | 81,023.192 | 52,389.409 |
| Overall total | 92,775.285 | 64,063.702 |
| FY2008/9 | | |
| LOCAL REVENUE | | |
| G-tax compensation | 15,000 | 12,541.433 |
| Land fees | 1,500 | 520 |
| Business licenses | 1,000 | 629 |
| Liquor licenses | 100 | 60 |
| Fees from animal slaughter | 300 | 79 |
| Birth registration | 900 | 267 |
| Local services' tax | 1,000 | 532.126 |
| Market Dues | 900 | 204.7 |
| Farmers' contribution for NAADS | 1,500 | 1,350 |
| Miscellaneous incomes (phone charging) | 1,000 | 692.207 |
| Sub-total | 23,200 | 16,875.466 |
| Government Grants: | | |
| LGMSDP | 36,516.911 | 31,501.74 |
| NAADS | 90,835.06 | 74,367.10 |
| Sub-total | 127,351.971 | 105,868.842 |
| Overall total | 150,551.971 | 122,744.308 |

| | AGULE SUB COUNTY | |
|--|------------------|-----------|
| FY2005/6 | | |
| ACTIVITY | UNIT COST | TOTAL |
| Mechanized opening of 11.2km of road network from OGIROI-ALELES (in Chelekura and Akwamoru parish) | 1,712.359 per km | 19,178.42 |
| FY2006/7 | | |
| Procurement and installation of 27 - 600mm culverts on 11.2 km community road from OGIROI-ALELES; and 21 - 600mm culverts on 6.3km community road of KACHINGA - MIDOD. | 998.041 | 6,287.66 |
| FY2007/8 | | |
| Spot improvement and gravelling of 4.3 km community road from ODUSAI – CHELEKURA in Odusai and Chelekura parishes. | 1285.064 | 5,525.78 |
| Mechanised opening of 7.2 km of community road from ACOWA - CORNER KAMIA in Chelekura parish. | 1515 | 10,908.00 |
| FY2008/9 | | |
| Community works on mechanized opening of | | |

| | | |
|--|---------|----------|
| 7.2km community road from ACOWA – CORNER | 748.783 | 5,391.24 |
| KAMIA in Chelekura parish | | |

| | | |
|-----------------------------------|-----------------|---------------|
| Name of Sub county: Kagumu | | |
| FY2007/8 | | |
| Source of funding: | Estimate | Actual |
| LOCAL REVENUE | | |
| Trading licenses | 1,540 | 210 |
| Market dues | 1,260 | 240 |
| Animal slaughter fees | 65 | 45 |
| Birth certificates | 500 | 113 |
| G-tax compensation | 5,600 | 3,574.46 |
| Sub-total | 8,965 | 4182.46 |
| | | |
| Government Grants: | | |
| LGDP II / LGMSDP | 13,954 | 12,876.253 |
| NAADS | 0 | 0 |
| PMA | 17,034 | 4,214.731 |
| Sub-total | 30,988 | 17,090.984 |
| Overall total | 39,953 | 21,273.44 |
| | | |
| FY2008/9 | | |
| LOCAL REVENUE | | |
| Trading license | 1,540 | 290 |
| Market dues | 1,260 | 190 |
| Animal slaughter fees | 170 | 114 |
| Birth certificates | 500 | 110 |
| G-tax compensations | 5,600 | 5,280 |
| Sub-total | 9,070 | 5984 |
| | | |
| GOVERNMENT GRANTS: | | |
| LGDP II | 21,060 | 19,600 |
| NAADS | 50,000 | 50,000 |
| Sub-total | 71,060 | 69,600 |
| Overall total | 80,130 | 75,584 |

| | | |
|--|--------------------------|--------------|
| Name of sub county: | KAGUMU Sub county | |
| FY2007/8 | | |
| Activity | Unit cost | Total |
| LOCAL REVENUE | | |
| 19 improved goats | 400 | 7,600 |
| 400 improved orange seedlings | 3 | 1,200 |
| Construction of new Sub-county head quarters phase 1 | | 4,120 |
| | | |
| LOCAL REVENUE | | |
| Construction of pit latrine | | 560 |
| Maintenance of office block | 480 | 480 |
| | | |
| NAADS | 0 | 0 |
| PMA | | |
| Procurement of upland rice seedlings 2000kg | 2000 | 4,000 |

| | | |
|--|-----|-----------|
| Sub-total | | 17,960 |
| FY2008/9 | | |
| LGDP | | |
| Construction of Sub-county office | | 4,120 |
| 16 Billy Boer goats | 340 | 5,440 |
| 63 cocks | 20 | 1,260 |
| Construction of Pit latrine | | 5,700 |
| LOCAL REVENUE | | |
| Monitoring | | 200 |
| Council allowances | | 600 |
| Stationery | | 300 |
| NAADS | | |
| Technologies/Enterprises | | 22,000 |
| Sensitisation | | 2,407 |
| CBF | | 1,444.717 |
| Provision of Advisory services | | 9,631 |
| Operating costs | | 1,500 |
| Support to model farmers(6 per parish) | | 4,500 |
| Sub-total | | 59,103 |

| | | |
|-----------------------------------|------------------|---------------|
| Name of sub county: Kibuku | | |
| FY2005/6 | | |
| Source of funding: | Estimate | Actual |
| Local revenue | - | - |
| LGDP II | - | - |
| PMA | - | - |
| Overall total | - | - |
| Financial year: | 2006/2007 | |
| Local revenue: | 4,880 | 4,720 |
| PMA | 4,289 | 3,235.900 |
| LGDP II | 17,704.26 | 17,323.054 |
| Government Grants: | 4,836.000 | 3,377.638 |
| Overall total | 31,709 | 28,657 |
| FY2007/8 | | |
| Local revenue | 5,900 | 6,300 |
| LGDP II | 18,556 | 15,532.223 |
| PMA | 3,638.52 | 3,807.334 |
| Overall total | 28,095 | 25,640 |

| | | |
|--------------------|-------------------------|-------------------|
| | KIBUKU SUBCOUNTY | |
| FY2006/7 | | |
| ACTIVITY | UNIT COST | TOTAL COST |
| Management | | 7,892.33 |
| Finance | | 3,385.69 |
| Council allowances | | 2,676.50 |
| Production | | 6,598.30 |
| Health | | 0.00 |

| | | |
|------------------------------|--|-----------|
| Education | | 110.00 |
| Works and technical services | | 7,000 |
| Natural resources | | 100.00 |
| Community based services | | 580.00 |
| | | |
| FY2006/7 | | |
| Management | | 6,235.37 |
| Finance | | 3,035.408 |
| Council | | 1,655.75 |
| Production | | 1,400 |
| Health | | 10,849.34 |
| Works and technical services | | 2,506.486 |
| Natural resources | | 3,724.00 |
| Community based services | | 160.00 |

| | | |
|------------------------------------|------------|------------|
| Name of sub county : Petete | | |
| FY2005/6 | | |
| Source | Estimate | Actual |
| Local Revenue | 1,600 | 4,900 |
| | | |
| Government Grants: | | |
| LGDP | 21,469.02 | 12,000 |
| PMA | 3,352.501 | 3,177.375 |
| NAADS | | |
| Sub-total | 24,821.521 | 15,177.375 |
| Overall total | 26,421.521 | 20,077.375 |

| | | |
|--------------------|------------|---------------|
| FY 2006/7 | | |
| Source | | |
| Local Revenue | 4,830 | 10,699.281 |
| | | |
| Government Grants: | | |
| LGDP | 15,520.203 | 14,922.992 |
| PMA | 4,600 | 11,448,600 |
| NAADS | | |
| Subtotal | 20,120.203 | 11,463,522.99 |
| Overall total | 24,950.203 | 11,474,222.27 |

| | | |
|--------------------|--------|------------|
| FY2007/8 | | |
| Source | | |
| Local Revenue | 8,000 | 3,509.94 |
| | | |
| Government Grants: | | |
| LGDP | 13,700 | 12,600 |
| PMA | | 4,805.026 |
| NAADS | | |
| Sub-total | 13,700 | 17,405.026 |
| Overall total | 21,700 | 20,914.966 |

| | | |
|------------------|-------|--------|
| FY 2008/9 | | |
| Source | | |
| Local Revenue | 4,000 | 10,000 |

| | | |
|--------------------|--------|------------|
| Government Grants: | | |
| LGDP | 20,000 | 11,259.972 |
| NAADS | 50,000 | 50,000 |
| Sub-total | 70,000 | 61,259.972 |
| Overall total | 74,000 | 71,259.972 |

| <u>Name of sub county</u> | <u>PETETE</u> | | |
|-----------------------------------|---------------------------------|------------------|--------------|
| FY2005/6 | | | |
| Item | | Unit Cost | Total |
| Expenditures towards roads | | | |
| Opening Namwala -Nabwali road 8km | | | 14,000,000 |
| | | | |
| FY2006/7 | | | |
| Expenditures towards roads | | | |
| Opening Petete T/C -Kayaga road | | 3.85km | 13,500,000 |
| | | | |
| From Local Revenue | | | |
| Operation & Maintenance of Roads | | | |
| | Petete T/C to Radio Uganda 10km | | 400,000 |

Source: Department Work Plan

FY 2005-2006 ROADS, BUILDING BUDGET

| Code | AWP No | Details | Recurrent | Development | Total |
|------------|---------|-----------------------------------|-------------|-------------|-------------|
| 2-2 | | USE OF GOODS AND SERVICES | | | |
| 2-2-5-0-01 | WOR/RB2 | Consultancy services – short term | 316,995,000 | 0 | 316,995,000 |
| 3-1-2-1-03 | WOR/RB1 | Roads and Bridges | 0 | 150,000,000 | 150,000,000 |
| | | Sub - Total | 316,995,000 | 150,000,000 | 466,995,000 |
| 2-6 | | GRANTS | | | |
| | | Sub - Total | 0 | 0 | 0 |
| 2-8 | | OTHER EXPENSES | | | |
| | | Overall total | 316,995,000 | 150,000,000 | 466,995,000 |

Source: Department Work Plan

SUMMARY OF REVENUE AND EXPENDITURE STATEMENT

| Actual revenue / Expenditure 2003/2004 | Estimated Actual Revenue/ Expenditure 2004/2005 | Code | Revenue Sources / departments | Budget 2005 /2006 | Projected 2006/2007 | Projected 2007 / 2008 |
|--|---|----------|-------------------------------|-------------------|---------------------|-----------------------|
| REVENUE | | | | | | |
| 488,066,814 | 782,043,309 | | Local Revenue | 716,846,000 | 738,351,380 | 760,501,921 |
| 13,833,416,519 | 14,364,765,080 | | Government Grants | 15,697,835,000 | 16,168,770,050 | 16,653,833,152 |
| 1,145,621,324 | 2,584,448,868 | | Donor / NGOs | 539,150,000 | 555,324,500 | 571,984,235 |
| 15,467,194,657 | 17,731,257,257 | | Overall total | 16,953,831,000 | 17,462,445,930 | 17,986,319,308 |
| EXPENDITURE | | | | | | |
| 145,325,468 | 1,165,140,675 | 01 | Administration | 12,000,942,695 | 12,360,970,976 | 12,731,800,105 |
| 435,508,903 | 256,818,595 | 02 | Finance and Planning | 188,523,546 | 194,179,252 | 200,004,629 |
| 322,094,970 | 240,463,000 | 03 | Statutory Bodies | 247,676,890 | 255,107,197 | 262,760,413 |
| 1,181,268,795 | 494,558,200 | 04 | Production | 509,394,946 | 524,676,794 | 540,417,098 |
| 34,122,681 | 1,202,105,370 | 05 | Health | 1,238,168,531 | 1,227,313,587 | 1,313,572,995 |
| 234,570,000 | 2,466,619,750 | 06 | Education | 1,713,119,433 | 1,764,513,015 | 1,817,448,405 |
| 2,272,613,277 | 1,260,639,693 | 07 | Works | 1,298,458,884 | 1,337,412,650 | 1,377,535,030 |
| 0 | 42,759,000 | 08 | Natural Resources | 44,041,770 | 45,363,023 | 46,723,914 |
| 296,366,667 | 115,893,000 | 09 | Community Bases services | 120,169,790 | 123,750,884 | 127,463,411 |
| 4,921,870,761 | 17,731,257,283 | | Overall total | 17,360,496,465 | 17,881,287,378 | 18,417,726,000 |
| | | Of which | Wages and salaries | | | |
| | | | Non-wage (recurrent) | | | |
| | | | Development Expenditure | | | |
| | | | Total | | | |

Source: Department Work Plan

FY 2005 – 2006 WORKS AND SECTOR BUDGET

| Code | Department | FY 2005-2006 | | |
|-------------|----------------------|--------------------|--------------------|----------------------|
| | | Recurrent | Development | Total |
| 07 0 | Works | | | |
| 07 1 | Works office | 10,353,000 | 0 | 10,353,000 |
| 07 2 | Roads, Building | 316,995,000 | 150,000,000 | 466,995,000 |
| 07 3 | Water and Sanitation | 0 | 689,407,000 | 689,407,000 |
| 07 4 | Mechanical | 0 | 0 | 0 |
| | Total | 327,348,000 | 839,407,000 | 1,166,755,000 |

FY 2005- 2006 WATER AND SANITATION BUDGET

| Code | AWP No | Details | Recurrent | Development | Total |
|------------|---------|----------------------------------|-----------|--------------------|--------------------|
| | | EMPLOYEE COSTS | | | |
| | | Sub-Total | 0 | 0 | 0 |
| | | USE OF GOODS AND SERVICES | | | |
| 2-2-5-0-01 | WOR/WS1 | Consultancy services- Short term | 0 | 689,407,000 | 689,407,000 |
| | | Sub-Total | 0 | 689,407,000 | 689,407,000 |
| 2-6 | | GRANTS | | | |
| | | Sub-Total | 0 | 0 | 0 |
| 2-8 | | OTHER EXPENSES | | | |
| | | Overall total | 0 | 689,407,000 | 689,407,000 |

FY 2005 – 2006 WORKS OFFICE BUDGET

| Code | AWP No | Details | Recurrent | Development | Total |
|-------|----------|---------------------------|-------------------|-------------|-------------------|
| 2-1 | | EMPLOYEE COSTS | | | |
| | | Sub-total | 0 | 0 | 0 |
| 2-2 | | USE OF GOODS AND SERVICES | | | |
| 2-2-1 | WOR/OFF1 | General Expenses | 10,353,000 | 0 | 10,353,000 |
| | | Sub-total | 10,353,000 | 0 | 10,353,000 |
| 2-6 | | GRANTS | | | |
| | | Sub-total | 0 | 0 | 0 |
| 2-8 | | OTHER EXPENSES | | | |
| | | Overall total | 10,353,000 | 0 | 10,353,000 |

WORKS CENTRAL BUDGET

| Code | Details | Recurrent | Development | Total |
|------------|---------------------------------|--------------------|--------------------|----------------------|
| 2-2 | USE OF GOODS AND SERVICES | | | |
| 2-2-1 | General Expenses | 10,353,000 | 0 | 10,353,000 |
| 2-2-5-0-01 | Consultancy services-short-term | 316,995,000 | 689,407,000 | 1,006,402,000 |
| 3-1-2-1-03 | Roads and Bridges | 0 | 150,000,000 | 150,000,000 |
| | Sub- Total | 327,348,000 | 839,407,000 | 1,166,755,000 |
| | Overall total | 327,348,000 | 839,407,000 | 1,166,755,000 |

WORKS DEPARTMENT (ROADS) PROGRAMME SUMMARY WORK PLAN

| Key performance indicators to be Reported in Annual Performance Report | 2004 / 2005 Provisional Outturn | 2005 / 2006 Work plan Target | Planned for 2006 / 2007 |
|--|---------------------------------|------------------------------|-------------------------|
| Total Length of motorable road network (km) | 317.1 | 350.0 | 380.0 |
| Percentage of road network in good motorable condition (50 kph) | 49 | 52 | 55 |
| Percentage of road network in fair motorable condition (30 – 50 kph) | 28.3 | 28.0 | 26.0 |
| Percentage of road network in poor motorable condition (<50 kph) | 23.0 | 20.0 | 19.0 |

| Key activities and services delivery levels to be reported in quarterly performance reports. | Approved Annual Work plan Targets | | | | | Details of planned activities | |
|--|-----------------------------------|-----------|-----------|-----------|-------|-------------------------------|------|
| | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total | Location/ description | Cost |
| RECURRENT | | | | | | | |
| Length of road routinely maintained | 350.0 | 350.0 | 350.0 | 350.0 | | Feeder roads | |
| DEVELOPMENT | | | | | | | |
| Length of Road Rehabilitated | 70.7 | 17.4 | 18.1 | 17.8 | | Feeder roads | |
| Length of roads built | 21.1 | 9.3 | 6.8 | 16.2 | | Feeder roads | |
| Length of road periodically maintained | 2 | 2 | 2 | 2 | | | |
| No. of structural bottlenecks repaired | | | | | | | |
| No. of road bottlenecks repaired | | | | | | | |

WORKS DEPARTMENT (WATER) PROGRAMME SUMMARY WORK PLAN

| Key performance indicators to be Reported in Annual Performance Report | 2004/2005 Provisional outturn | 2005/2006 Work plan target | Planned for 2006/2007 | Planned for 2007/2008 |
|--|-------------------------------|----------------------------|-----------------------|-----------------------|
| Average no. of water sources per 1000 people in rural areas | 1.25 | 1.4 | 1.46 | 1.6 |
| Average no. of water sources per 1000 people in urban areas | | | | |
| Percentage of rural water sources functional at time of spot check | 95 | 95 | 96 | 97 |
| Average cost per beneficiary of new water points | 57,000 | 58,000 | 59,000 | 60,000 |
| Percentage of households with access to safe sanitation | | | | |
| Percentage of water samples taken that comply with national standards | 459 | 293 | 200 | 100 |
| Storage capacity available for water for production | | | | |
| Average deviation in people per water point across parishes. | 30 | 50 | 50 | 50 |

| Key Activities and services delivery levels to report in quarterly performance reports. | Approved Annual Work Plan | | | | | Details of planned activities | |
|---|---------------------------|-----------|-----------|-----------|-------|-------------------------------|------|
| | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total | Location/description | Cost |
| RURAL – Recurrent | | | | | | | |
| Number of water points not functioning | 40 | 40 | 32 | 32 | | VARIOUS | |
| RURAL – | | | | | | | |

| | | | | | | | |
|---|----|----|----|----|--|-------------------|--|
| Development | | | | | | | |
| Number of new point sources constructed | 35 | 28 | 20 | 10 | | VARIOUS | |
| Number of New connections to new and existing piped schemes | | | | | | | |
| Number of existing point sources rehabilitated. | 8 | 8 | | | | VARIOUS LOCATIONS | |
| No. of public lavatories constructed | | | 7 | | | VARIOUS LOCATIONS | |
| No. of water user committees | 15 | 15 | 15 | 15 | | | |

WORKS OFFICE WORK PLAN

| ACTIVITY | DESCRIPTION | ACTIVITY ID | TARGET | TIMING | RESPONSIBLE OFFICER | BUDGET | EXPENDITURE TYPE |
|----------------------------|---|-------------|--------|-----------|------------------------|-------------|------------------|
| Use of goods and services | General office running | WOR/OFF1 | 10 | 12 months | District Engineer | 10,353,000 | Recurrent |
| Use of goods and services | Maintenance of roads in the district | WOR/RB1 | 12km | 12 months | District Engineer | 150,000,000 | Development |
| Use of goods and services. | Maintenance of district roads | WOR/RB2 | 314km | 12 months | District Engineer | 316,995,000 | Recurrent |
| Use of goods and services | Provision of safe water to communities. | WOR/WS1 | 7 | 12 months | District works officer | 689,407,000 | Development |

WATER BUDGET

| Code | AWP Code | Details | Recurrent | Development | Total |
|--------|--|--|------------|-------------|-------------|
| 21 | | EMPLOYEE COST | | | |
| 211101 | wrk/wat14 | General staff salaries | 24,409,680 | 0 | 24,409,680 |
| 211103 | Wrk/wat1,wrk/wat4 | Allowances | 57,582,000 | 4,800,000 | 62,382,000 |
| | | Sub –total | 81,991,680 | 4,800,000 | 86,791,680 |
| 22 | | USE OF GOODS AND SERVICES | | | |
| 221002 | Wrk/wat3,wrk/wat15 | Workshops and seminars | 9,200,000 | 0 | 9,200,000 |
| 221003 | Wrk/wat7 | Staff training | 5,940,000 | 0 | 5,940,000 |
| 221008 | Wrk/wat15 | Computer supplies and information technology(IT) | 3,600,000 | 0 | 3,600,000 |
| 221011 | Wrk/wat6,wrk/wat15 Wrk/wat18 Wrk/wat19 | Printing , Stationery, Photocopying, and Binding | 10,550,000 | 0 | 10,550,000 |
| 221014 | Wrk/wat15 | Bank charges and other bank related costs | 1,116,000 | 0 | 1,116,000 |
| 222 | | COMMUNICATIONS | | | |
| 222001 | Wrk/wat15 | Telecommunications | 4,800,000 | 0 | 4,800,000 |
| 223 | | UTILITY AND PROPERTY EXPENSES | | | |
| 223001 | Wrk/wat24 | Property Expenses | 2,400,000 | 0 | 2,400,000 |
| 223005 | Wrk/wat15 | Electricity | 4,000,005 | 0 | 4,000,005 |
| 224 | | Supplies and services | | | |
| 224002 | Wrk/wat1,wrk/wat4 Wrk/wat5,wrk/wat10 | General supply of goods and services | 8,400,000 | 817,202,000 | 825,602,000 |
| 225 | | PROFESSIONAL SERVICES | | | |
| 225001 | Wrk/wat1,wrk/wat8 | Consultancy services – short | 0 | 85,750,000 | 85,750,000 |

| | | | | | |
|--------|-------------------|--|-------------|-------------|---------------|
| | | term | | | |
| 227 | | TRAVEL AND TRANSPORT | | | |
| 227004 | Wrk/wat1,wrk/wat4 | Fuel , Lubricants and Oils | 33,831,000 | 23,050,000 | 56,881,000 |
| 228 | | Maintenance | | | |
| 228001 | Wrk/wat2 | Maintenance- Civil | 1,200,000 | 0 | 1,200,000 |
| 228002 | Wrk/wat2 | Maintenance – Vehicles | 10,133,000 | 0 | 10,133,000 |
| 228003 | Wrk/wat2 | Maintenance –Machinery, Equipment And Furniture | 5,000,000 | 0 | 5,000,000 |
| | | Sub – Total | 100,170,005 | 926,002,000 | 1,026,172,005 |
| | | Overall total | 182,161,685 | 930,802,000 | 1,112,963,685 |

MECHANICAL ENGINEERING BUDGET

| Code | AWP Code | Details | Recurrent | Development | Total |
|--------|----------|--------------------------------|-------------------|-------------------|-------------------|
| 21 | | EMPLOYEE COSTS | | | |
| 211 | Wrk/me1 | General staff salaries | 22,134,180 | 0 | 22,134,180 |
| | | Sub – Total | 22,134,180 | 0 | 22,134,180 |
| 223 | | UTILITIY AND PROPERTY EXPENSES | | | |
| 223001 | Wrk/me2 | Property expenses | 0 | 60,000,000 | 60,000,000 |
| | | Sub – Total | 0 | 60,000,000 | 60,000,000 |
| | | Overall total | 22,134,180 | 60,000,000 | 82,134,180 |

SUMMARY OF REVENUE AND EXPENDITURE STATEMENT

| Actual Revenue/ expenditure 2005/2006 | Estimated Actual revenue/ expenditure 2006/2007 | Code | Revenue sources/Departments | Budget 2007/2008 | Projected 2008/2009 | Projected 2009/2010 |
|---|--|-------------|--------------------------------|---------------------|------------------------|------------------------|
| REVENUE | | | | | | |
| 441,718,894 | 687,217,891 | | Local revenue | 162,929,208 | 167,816,928 | 172,851,490 |
| 16,137,276,936 | 14,247,461,730 | | Government grants | 15,439,691,391 | 15,880,200,433 | 16,365,606,457 |
| 1,128,209,351 | 522,579,400 | | Donor /NGOs | 838,365,026 | 863,515,977 | 889,421,457 |
| 17,707,294,781 | 15,457,259,021 | | Overall total | 16,440,985,625 | 16,911,533,392 | 17,418,879,404 |
| EXPENDITURE | | | | | | |
| 1,282,516,511 | 687,333,856 | 01 | Administration | 1,479,156,000 | 1,523,530,680 | 1,569,236,601 |
| 1,719,976,053 | 1,291,825,429 | 02 | Finance and planning | 741,722,246 | 763,973,914 | 786,893,132 |
| 215,995,475 | 198,618,800 | 03 | Statutory bodies | 247,774,117 | 255,207,340 | 265,863,560 |
| 541,387,571 | 752,839,053 | 04 | Production | 818,728,200 | 843,290,046 | 868,588,747 |
| 3,262,932,160 | 2,552,871,937 | 05 | Health | 3,084,967,950 | 3,177,516,988 | 3,272,842,497 |
| 9,511,837,182 | 7,853,340,137 | 06 | Education | 7,670,775,818 | 7,900,899,093 | 8,137,926,066 |
| 1,349,052,476 | 1,272,109,534 | 07 | Works | 1,384,005,310 | 1,425,525,469 | 1,468,291,233 |
| 55,566,710 | 35,031,173 | 08 | Natural resources | 87,261,200 | 89,879,036 | 92,575,407 |
| 117,355,943 | 134,516,276 | 09 | Community Bases services | 80,296,000 | 82,704,880 | 85,186,026 |
| | 74,703,457 | 10 | Planning | 837,298,784 | 862,417,748 | 888,290,281 |
| | 29,568,034 | 11 | Internal audit | 7,000,000 | 7,210,000 | 7,426,300 |
| 18,056,620,081 | 14,882,752,786 | | Overall total | 16,440,985,625 | 16,911,533,392 | 17,418,879,404 |
| | | Of which | Wages and salaries | 9,944,642,640 | 10,242,981,919 | 10,550,271,376 |
| | | | Non–wage (recurrent) | 3,805,519,985 | 3,919,685,585 | 4,037,276,153 |
| | | | Development expenditure | 2,690,823,000 | 2,711,547,690 | 2,854,694,121 |
| | | | Total | 16,440,985,625 | 16,911,533,392 | 17,418,897,404 |

WORKS DEPARTMENT CENTRAL BUDGET

| Code | | Department | Amounts | | |
|------|---|------------|-------------|-------------|-------------|
| | | | Recurrent | Development | Total |
| 7 | 2 | Civil | 522,262,310 | 0 | 522,262,310 |
| 7 | 3 | Water | 2,000,000 | 859,743,000 | 2,000,000 |
| | | Total | 524,262,310 | 859,743,000 | 524,262,310 |

WORKS DEPARTMENT CENTRAL BUDGET

| Code | Details | Recurrent | Development | Total |
|--------|--|-------------|-------------|---------------|
| 211102 | Contract staff salaries (Incl,casuals,temporary) | 0 | 4,200,000 | 4,200,000 |
| 211103 | Allowances | 9,460,000 | 41,442,400 | 50,902,400 |
| | Sub -total | 9,460,000 | 45,642,400 | 55,902,400 |
| 22 | USE OF GOODS AND SERVICES | 0 | 0 | 0 |
| 221 | General expenses | 2,460,000 | 2,674,900 | 5,134,900 |
| 221001 | Advertising and public relations | 0 | 0 | 0 |
| 221002 | Workshops and seminars | 0 | 2,120,000 | 2,120,000 |
| 221003 | Staff training | 0 | 1,200,000 | 1,200,000 |
| 221008 | Computer supplies and information technology(IT) | 0 | 1,800,000 | 1,800,000 |
| 221011 | Printing ,stationery, photocopying and binding | 1,690,150 | 3,462,496 | 5,152,646 |
| 221014 | Bank charges and other bank related costs | 500,000 | 1,000,000 | 1,500,000 |
| 222001 | Telecommunications | 0 | 2,400,000 | 2,400,000 |
| 223 | UTILITY AND PROPERTY EXPENSES | 600,000 | 2,000,000 | 2,600,000 |
| 223001 | Property expenses | 0 | 663,790,000 | 663,790,000 |
| 224002 | General supply of goods and services | 1,632,000 | 0 | 1,632,000 |
| 225001 | Consultancy services – short term | 0 | 26,000,000 | 26,000,000 |
| 227004 | Fuel ,lubricants and oils | 18,126,000 | 23,184,004 | 41,310,004 |
| 228001 | Maintenance – civil | 465,894,160 | 0 | 465,894,160 |
| 228002 | Maintenance – vehicles | 8,900,000 | 7,669,200 | 16,569,200 |
| 228003 | Maintenance–machinery, equipment & furniture | 15,000,000 | 0 | 15,000,000 |
| | Sub - total | 514,802,310 | 737,300,600 | 1,252,102,910 |
| 231004 | Transport equipment | 0 | 74,800,000 | 74,800,000 |
| 231005 | Machinery and equipment | 0 | 2,000,000 | 2,000,000 |
| | Sub – total | 0 | 76,800,000 | 76,800,000 |
| | Overall total | 524,262,310 | 859,743,000 | 1,384,005,310 |

CIVIL BUDGET

| Code | AWP code | Details | Recurrent | Development | Total |
|--------|-----------------------------|--|-------------|-------------|-------------|
| 211103 | Wrk/civ5 | Allowances | 9,460,000 | 0 | 9,460,000 |
| | | Sub-total | 9,460,000 | 0 | 9,460,000 |
| 22 | | USE OF GOODS AND SERVICES | | | |
| 221 | Wrk/civ4 | General expenses | 460,000 | 0 | 460,000 |
| 221011 | Wrk/civ5 | Printing, stationery, photocopying and binding | 1,690,000 | 0 | 1,690,000 |
| 221014 | Wrk/civ5 | Bank charges and other bank related costs | 500,000 | 0 | 500,000 |
| 222 | | Communications | | | |
| 223 | Wrk/civ5 | Utility and property expenses | 60,000,000 | 0 | 60,000,000 |
| 224 | | Supplies and services | | | |
| 224002 | Wrk/civ5 | General supply of goods and services | 1,632,000 | 0 | 1,632,000 |
| 227004 | Wrk/civ5 | Fuel ,lubricants and oils | 18,126,000 | 0 | 18,126,000 |
| 228 | | Maintenance | | | |
| 228001 | wrk/civ1,wrk/civ2 ,wrk/civ3 | Maintenance – civil | 465,894,160 | 0 | 465,894,160 |
| 228002 | Wrk/civ5 | Maintenance – vehicles | 8,900,000 | 0 | 8,900,000 |
| 228003 | Wrk/civ6 | Maintenance – machinery ,equipment and furniture | 15,000,000 | 0 | 15,000,000 |
| | | Sub –total | 512,802,310 | 0 | 512,802,310 |
| | | Overall total | 522,262,310 | 0 | 522,262,310 |

WATER BUDGET

| Code | AWP code | Details | Recurrent | Development | Total |
|--------|------------------------|--|-----------|-------------|-------------|
| 211102 | Wrk/wat21 | Contract staff salaries(Incl,casuals,tempoary) | 0 | 4,200,000 | 4,200,000 |
| 211103 | Wrk/wat2 | Allowances | 0 | 41,442,400 | 41,442,400 |
| | | Sub-total | 0 | 45,642,400 | 45,642,400 |
| 22 | | USE OF GOODS AND SERVICES | | | |
| 221 | Wrk/wat22 Wrk/wat15 | General expenses | 2,000,000 | 2,674,900 | 4,674,900 |
| 221002 | Wrk/wat12 | Workshops and seminars | 0 | 2,120,000 | 2,120,000 |
| 221003 | Wrk/wat3 | Staff training | 0 | 1,200,000 | 1,200,000 |
| 221008 | Wrk/wat15 | Computer supplies and information technology(IT) | 0 | 1,800,000 | 1,800,000 |
| 221011 | Wrk/wat2 Wrk/wat15 | Printing, stationery, photocopying and binding | 0 | 3,462,496 | 3,462,496 |
| 221014 | Wrk/wat15 | Bank charges and other bank related costs | 0 | 1,000,000 | 1,000,000 |
| 222 | | Communications | | | |
| 222001 | Wrk/wat15 | Telecommunications | 0 | 2,400,000 | 2,400,000 |
| 223 | Wrk/wat15 | Utility and property expenses | 0 | 2,000,000 | 2,000,000 |
| 223001 | Wrk/wat1 | Property expenses | 0 | 663,790,000 | 663,790,000 |
| 225001 | Wrk/wat6 | Consultancy services - short term | 0 | 26,000,000 | 26,000,000 |
| 227004 | Wrk/wat2 | Fuel, lubricants and oils | 0 | 23,184,004 | 23,184,004 |
| 228 | | Maintenance | | | |
| 228002 | Wrk/wat11 | Maintenance- vehicles | 0 | 7,669,200 | 7,669,200 |
| | | Sub -total | 2,000,000 | 737,300,000 | 737,300,000 |
| 231004 | Wrk/wat19 | Transport equipment | 0 | 74,800,000 | 74,800,000 |
| 231005 | Wrk/wat20 | Machinery and equipment | 0 | 2,000,000 | 2,000,000 |
| | | Sub-total | 0 | 76,800,000 | 76,800,000 |
| | | Overall total | 2,000,000 | 859,743,000 | 861,743,000 |

SUMMARY OF REVENUE AND EXPENDITURE STATEMENT FOR FY 2008/09

| Actual revenue/ expenditure 2006/2007 | Es./actual revenue/ expen 2007/2008 | Code | Revenue sources/ departments | Budget 2008/2009 | Projected 2009/2010 | Projected 2010/2011 |
|---|---|------|---------------------------------|---------------------|------------------------|------------------------|
| REVENUE | | | | | | |
| 104,819,367 | 234,253,426 | | Local revenue | 161,313,950 | 166,153,368 | 171,137,970 |
| 15,213,966,329 | 15,834,207,664 | | Government grants | 17,431,430,879 | 17,954,373,805 | 18,493,005,019 |
| 522,579,400 | 813,756,059 | | Donor/NGOs | 962,763,674 | 991,646,584 | 1,021,395,982 |
| 15,841,365,096 | 16,882,217,149 | | Overall total | 18,555,508,503 | 19,112,173,757 | 19,685,538,971 |
| EXPENDITURE | | | | | | |
| 692,969,258 | 1,564,218,259 | 01 | Administration | 687,597,502 | 708,225,427 | 729,472,189 |
| 1,427,182,749 | 543,917,886 | 02 | Finance | 365,872,295 | 376,848,463 | 388,153,918 |
| 198,618,800 | 285,194,691 | 03 | Statutory bodies | 422,486,434 | 435,161,027 | 448,215,858 |
| 752,839,053 | 674,821,810 | 04 | Production | 2,084,263,991 | 2,146,791,911 | 2,211,195,668 |
| 2,594,636,317 | 2,410,497,826 | 05 | Health | 3,236,357,000 | 3,333,447,710 | 3,433,451,141 |
| 7,673,929,783 | 8,101,858,973 | 06 | Education | 8,143,298,097 | 8,387,597,040 | 8,639,224,951 |
| 1,312,789,684 | 1,439,356,617 | 07 | Works | 1,334,931,308 | 1,374,979,248 | 1,416,228,625 |
| 35,031,173 | 15,772,700 | 08 | Natural resources | 354,764,045 | 365,406,966 | 376,369,175 |
| 134,516,376 | 48,905,234 | 09 | Community bases services | 204,019,995 | 210,140,594 | 216,444,813 |
| 81,180,737 | 943,493,822 | 10 | Planning | 1,276,273,466 | 1,314,561,649 | 1,353,998,499 |
| 29,568,034 | 8,482,000 | 11 | Internal audit | 55,474,390 | 57,138,622 | 58,852,780 |
| | | | Pallisa town council | 390,170,000 | 401,875,100 | 413,931,353 |
| 14,933,261,964 | 16,036,519,818 | | Overall total | 18,555,508,503 | 19,112,173,757 | 19,685,929,406 |
| | | | O/w Wages and salaries | 10,433,527,577 | 10,746,533,403 | 11,068,929,406 |
| | | | Non wage(recurrent) | 4,164,645,926 | 4,298,585,304 | 4,418,336,702 |
| | | | Development expenditure | 3,957,335,000 | 4,076,055,050 | 4,198,336,702 |
| | | | Total | 18,555,508,503 | 19,112,173,757 | 19,685,538,971 |

WORKS DEPARTMENT AND SECTOR BUDGET

| Code | Department | Amounts | | | |
|------|------------|------------------------|-------------|-------------|---------------|
| | | Recurrent | Development | Total | |
| 7 | 0 | Works | | | |
| 7 | 1 | Works office | 145,437,808 | 0 | 145,437,808 |
| 7 | 2 | Civil | 355,968,500 | 0 | 355,968,500 |
| 7 | 3 | Water | 0 | 810,025,000 | 810,025,000 |
| 7 | 4 | Mechanical engineering | 23,500,000 | 0 | 23,500,000 |
| | | Total | 524,906,308 | 810,025,000 | 1,334,931,308 |

WORKS DEPARTMENT CENTRAL BUDGET

| Code | Details | Recurrent | Development | Total |
|--------|---|-------------|-------------|---------------|
| 211101 | General staff salaries | 85,446,748 | 0 | 85,446,748 |
| 211102 | Contract salaries (Incl ,casuals, temporary) | 0 | 0 | 0 |
| 211103 | Allowances | 11,811,000 | 0 | 11,811,000 |
| | Sub-total | 97,257,748 | 0 | 97,257,748 |
| 221 | General expenses | 36,240,000 | 78,557,000 | 114,797,000 |
| 221001 | Advertising and public relations | 410,000 | 0 | 410,000 |
| 221003 | Staff training | 0 | 2,900,000 | 2,900,000 |
| 221008 | Computer supplies and information technology (IT) | 4,000,000 | 4,200,000 | 8,200,000 |
| 221009 | Welfare and entertainment | 0 | 900,000 | 900,000 |
| 221011 | Printing, stationery, photocopying and binding | 2,120,000 | 0 | 2,120,000 |
| 221017 | Subscriptions | 420,000 | 0 | 420,000 |
| 222 | Communications | 1,800,000 | 0 | 1,800,000 |
| 224002 | General supply of goods and services | 0 | 11,450,000 | 11,450,000 |
| 225001 | Consultancy services – short term | 0 | 697,018,000 | 697,018,000 |
| 227004 | Fuel ,lubricants and oils | 26,770,000 | 4,800,000 | 31,570,000 |
| 228001 | Maintenance – civil | 321,288,500 | 0 | 321,288,500 |
| 228002 | Maintenance – vehicles | 32,560,000 | 8,200,000 | 40,760,000 |
| 228003 | Maintenance – machinery, equipment,& furniture | 2,040,000 | 0 | 2,040,000 |
| 228004 | Maintenance – other | 0 | 2,000,000 | 2,000,000 |
| | Sub –total | 427,648,560 | 810,025,000 | 1,237,673,560 |
| | Overall total | 524,906,308 | 810,025,000 | 1,334,931,308 |

WORKS OFFICE BUDGET

| Code | Details | Recurrent | Development | Total |
|--------|---|-------------|-------------|-------------|
| 211101 | General staff salaries | 85,446,748 | 0 | 85,446,748 |
| 211103 | Allowances | 11,811,000 | 0 | 11,811,000 |
| | Sub-total | 97,257,748 | 0 | 97,257,748 |
| 221 | General expenses | 240,000 | 0 | 240,000 |
| 221001 | Advertising and public relations | 410,000 | 0 | 410,000 |
| 221008 | Computer supplies and information technology (IT) | 4,000,000 | 0 | 4,000,000 |
| 221011 | Printing, stationery, photocopying and binding | 2,120,000 | 0 | 2,120,000 |
| 221017 | Subscriptions | 420,000 | 0 | 420,000 |
| 222 | Communications | 1,800,000 | 0 | 1,800,000 |
| 227004 | Fuel ,lubricants and oils | 26,770,000 | 0 | 26,770,000 |
| 228001 | Maintenance – civil | 1,320,000 | 0 | 1,320,000 |
| 228002 | Maintenance – vehicles | 10,060,000 | 0 | 10,060,000 |
| 228003 | Maintenance – machinery, equipment & furniture | 1,040,000 | 0 | 1,040,000 |
| | Sub-total | 48,180,060 | 0 | 48,180,060 |
| | Overall total | 145,437,808 | 0 | 145,437,808 |

CIVIL BUDGET

| Code | Details | Recurrent | Development | Total |
|--------|---------------------|-------------|-------------|-------------|
| 221 | General expenses | 36,000,000 | 0 | 36,000,000 |
| 228001 | Maintenance – civil | 319,968,500 | 0 | 319,968,500 |
| | Sub-total | 355,968,500 | 0 | 355,968,500 |
| | Overall total | 355,968,500 | 0 | 355,968,500 |

| Code | Details | Recurrent | Development | Total |
|--------|--|-----------|-------------|-------------|
| 221 | General expenses | 0 | 78,557,000 | 78,557,000 |
| 221003 | Staff training | 0 | 2,900,000 | 2,900,000 |
| 221008 | Computer supplies and information technology(IT) | 0 | 4,200,000 | 4,200,000 |
| 221009 | Welfare and entertainment | 0 | 900,000 | 900,000 |
| 224002 | General supply of goods and services | 0 | 11,450,000 | 11,450,000 |
| 225001 | Consultancy services –short term | 0 | 697,018,000 | 697,018,000 |
| 227004 | Fuel, lubricants and oils | 0 | 4,800,000 | 4,800,000 |
| 228002 | Maintenance – vehicles | 0 | 8,200,000 | 8,200,000 |
| 228004 | Maintenance – other | 0 | 2,000,000 | 2,000,000 |
| | Sub-total | 0 | 810,025,000 | 810,025,000 |
| | Overall total | 0 | 810,025,000 | 810,025,000 |

MECHANICAL ENGINEERING BUDGET

| Code | Details | Recurrent | Development | Total |
|--------|--|------------|-------------|------------|
| 228002 | Maintenance – vehicles | 22,500,000 | 0 | 22,500,000 |
| 228003 | Maintenance – machinery, equipment & furniture | 1,000,000 | 0 | 1,000,000 |
| | Sub-total | 23,500,000 | 0 | 23,500,000 |
| | Overall total | 23,500,000 | 0 | 23,500,000 |

| District | PALLISA | | | | | | | |
|----------------------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|
| | 2005/2006 | | 2006/2007 | | 2007/2008 | | 2008/2009 | |
| | Estimate (000shs) | Actual (000shs) | Estimate (000shs) | Actual (000shs) | Estimate (000shs) | Actual (000shs) | Estimate (000shs) | Actual (000shs) |
| Capital Development | 255789 | 255789 | 167894.357 | 167894.357 | 157845.561 | 157845.561 | 237372.65 | 237372.65 |
| Recurrent | 42250 | 34956 | 40000 | 36312 | 38500 | 98590.45 | 42877.2 | 36200 |
| Total | 298039 | 290745 | 207894.357 | 204206.357 | 196345.561 | 256436.011 | 280249.85 | 273572.65 |
| Sub-counties | | | | | | | | |
| Agule | 23887.95 | 22919.289 | 23450.263 | 22354.194 | 19885 | 16339.068 | 29914 | 28515.341 |
| Kagumu | 15391.93 | 11319.848 | 19984.764 | 18582.18 | 13954 | 11478.753 | 21026 | 20042.908 |
| Kibuku | 13728.62 | 11623 | 16409.257 | 16459.5 | 15566 | 12606.501 | 19547 | 18633.06 |
| Petete | 15586.303 | 11062.213 | 17886.1 | 17436.1 | 13690 | 11262.472 | 20629 | 19664.47 |

Annex 5: Procurement: Approve list of registered contractors and supplier 2008/9

| Name of firm | Physical/postal address, Tel: contacts | Name of Director |
|---|--|----------------------------|
| Construction/renovation of buildings | | |
| Patmo General Consult | P.O Box 311564,Kampala, Or Box 275,Pallisa. | Kasingiri Peter |
| Grace Contractors & General Traders | P.O Box 125, Pallisa, Tel;0772-410793 | Mudangha John |
| Kaderuma Women & youth Association | P.O Box 125 Pallisa, Tel;0772-410793 | Mayende Peter |
| K.S General Associates | P.O Box Pallisa Tel:0772-665218 | Mayende Peter |
| F.G Enterprises | P.O Box 129,Pallisa0772-686672 | Adongot George |
| Muhumuza General Enterprises | P.O Box 64 Budaka Tel:0752586303 | Nabale Nuhu, Mwambala Amos |
| Naita Service Delivery | P.O Box 187,PallisaTel:0782496113 | Naita Kenneth |
| Muweko Enterprises | P.O Box 320 Mbale Tel:0392960698 | Koloto George, Wekhola |
| JEO Engineers& Planners | P.O Box 192, Pallisa Tel:0752-520293 | Omado Enock |
| Ogutu General Traders & Contractors | P.O Box 60 | Bridget Namugere |
| Express Builders & Constructing Works ltd | Kakoro Traders centre P.O Box 2390,Mbale | Mugala Topy |
| Kefa Brothers ltd | P.O Box 228,Mbale | Nayepe Sam |
| Namac & Contractors General Supplies | P.O Box 116,Pallisa | Namansa Charles |
| Falasiko Buluka & Co.ltd | P.O Box Tirinyi, Pallisa Tel:0714981977 | Mbozi George |
| Mugotex General Enterprises | P.O Box 110,Kadam Tel:0774986598 | Musyoya |
| Butebo Tweweyo Traders | P.O Box Butebo, Pallisa | Tweweyo Achila Absa |
| Balala Contractors | P.O Box Pallisa | Wabwire James |
| Agule Builders | P.O Box Pallisa | Okello Deogracious |
| Tawfique Enterprises | P.O Box 33 ,Budaka Tel:0774773189 | Kerekere Elias |
| African United Co | P.O Box 80 Pallisa | Hajji Ibrahim Aisu |
| Women Effort | P.O Box 183, Akisim Butebo, Pallisa Tel:0774927554 | Mudondo Jane |
| Roads above 40 metres | | |
| Khabusi Building Contractors & Furniture Centre ltd | P.O Box 2534,PallisaTel:0772462189 | Khayiti Andrew |
| Tebex Superior Services | P.O Box 8976,PallisaTel: 0772471073 | Katebala Isaac |
| Roone Engineering Co. ltd | P.O.Box15,PallisaTel:0752454366 | Oriebo -Orone |
| Attiba Constructing Co. Ltd | P.O Box 335,Tororo.Plot 1-3 Tagore RD, Tel:0782135400/0752595688 | Osuna Otwani |
| Ventures Contractors Ltd | PO Box 574, Busia Tel:0772440345 | Wandera Geoffrey |
| Roads below 40 metres | | |
| Grace Contractors | P.O Box 125,Palisa | Luvunia Robert |
| Boys Effort | P.O Box 80,Pallisa Tel:0772626795 | Pande Akim |
| Muweko Enterprises | P.O Box 320,Mbale Tel:0392960698 | Mukhwana, Wekhola, Korota |
| Koire Enterprises | P.O Box 72,Budaka Tel:0774506867 | Koire Victor |
| Express Builders & Contracting | Kakoro Trading CentreP.O Box 2390,Mbale | Mugala Topy |

| Name of firm | Physical/postal address, Tel: contacts | Name of Director | |
|--|--|---|--|
| Engineering Works Ltd | | | |
| Mogotex General Enterprise | P.O Box 110,KadamaTel:0774981977 | Musyoya Moses | |
| Falasiiko Baluka & Co Ltd | P.O Box Tirinyi, Pallisa Tel:0714986598 | Mbozi .G | |
| Naita Service Delivery | P.O Box 187,Pallisa Tel:0782496113 | Naita Kenneth | |
| Umoja Company Ltd | P.O Box 56,Pallisa | Fatuma Kambo | |
| Balala Contractors | P.O Box 262,Pallisa | Wabwire James | |
| Roone Engineering Co. Ltd | P.O Box 15,Pallisa | Oriebo Orone | |
| Rehabilitation of roads (labour based technology) | | | |
| Khabusi Building Contractors & furniture Centre Ltd | P.O Box 2534,MbaleTel: 077246189 | Khayeki Andrew | |
| Rock Century Works Ltd | P.O Box 9,Tororo Tel:0772525651 | Teresa Olowo | |
| Roone Engineering Co. Ltd | P.O Box 15,Pallisa Tel:0752454366 | Oriebo Orone | |
| | Supply of fuel and other lubricants | | |
| 1 | Hared Petroleum Ltd | P.O Box 2804,Kampala Tel:041269305 | Yahaya Yusuf |
| Supply of drugs and other sundries | | | |
| 1 | Health Care (U) Unit Ltd | | |
| 2 | Sky Pharmacy Ltd | Plot No 28. Republic StreetP.O Box 1801,Mbale, Fax:0453400,Tel:0772427247 | Salim Andani, Firoz Andani, Ruina Andani |
| Supply & repair of office equipment | | | |
| 1 | BGA CONSULT Ltd | P.O Box 35657,KampalaTel:0772607031/0774s043510 | Mulosi Bahati Gaddie Gareeba |
| 2 | FMI Office System Ltd | P.O Box 794,Kampala | Israel Kobo |
| 3 | Namanyi Investments Ltd | P.O Box 27406,Kampala Tel:0772843206 | Wafula Stephen |
| General printing | | | |
| 1 | S. H. Self Help Agencies | P.O Box 28550,Kampala | Musihko Ali |
| 2 | Namanyi Investments Ltd | P.O Box 27406,KampalaTel:0772843206 | Wafula Stephen |
| Grading sanitary lanes in Pallisa Town Council | | | |
| 1 | Pallisa Integrated Contractors | P.O Box 39,PallisaTel:0782209692 | Abdallah Akim |
| Routine maintenance of Pallisa Town Council | | | |
| 1 | Aisu Business Link | P.O Box 256 Pallisa | |
| Catering services | | | |
| 1 | Combined Restaurant & take Away | P.O Box 155, Pallisa Tel:0392837089 /0782840620 | Opolot, Frank |
| Supply of agricultural inputs | | | |
| 1 | Express Builders and Contractors | Kakoro Trading Centre P.O Box 114,Pallisa Tel:0754606021 | Magala Toppy |
| 2 | Time Travel Group Ltd | P.O Box107,Pallisa | Mezei John Baptist |
| 3 | Bukutu General Enterprises | P.O Box 116,Pallisa Tel:0772319605 / 070312160 | Mayanja Idi Mubarak |

| Name of firm | Physical/postal address, Tel: contacts | Name of Director |
|--|--|---------------------------|
| 4 | Shamila Contractors P.O Box 1989,MbaleTel:0772556121/075556121 | Hirome Muzamil |
| 5 | Haruna & Sons Enterprises P.O Box 315,PallisaTel:0774181370 | Haruna Sirikyeye |
| 6 | Bangibasa General Enterprises P.O Box KabwangasiTel:0782235282 | Nanzala Loy ,Sanja Yoweri |
| 7 | Mima Enterprises P.O Box 158,PallisaPlot 24,Pallisa | Abdu Sizomu |
| 8 | Chickooku General Agencies P.O Box 2328,MbaleTel:0772694812/523353 | Madanda Azizi |
| 9 | Ekonyelet Enterprises C/O P.O Box 129,Pallisa | Adongot |
| Drilling of boreholes | | |
| 1 | China Geo Engineering Cooperation(U) Ltd P.O Box 27782Kampala Plot,5,Charles IwangaRDTel:0392715498 | Chen Xia |
| 2 | Royal Techno IndustriesLtd P.O Box 23009,Kampala,Tel:0782905839/0772319130 | Y. Prasada Reddy |
| 3 | KLR (u) Ltd P.O Box 32370,KampalaTel:256782205498 | K.V Neddy |
| 4 | BIK Water System P.O Box 28665,Kampala Tel:256772368308 | Fred Isingoma |
| 5 | Galaxy Agro Tech P.O Box 36164,Kampala Tel:256414378891 Fax:256414378203 | Hitesh Patet |
| 6 | Sumadhura echnologies Ltd P.O Box 23456,Kampala | Vankateshwar Reddy |
| 7 | Hippo Technical Service P.O Pallisa | Sembali Gracious |
| Casting & installation | | |
| 1 | Mbojja Enterprises P.O Box 85, Jinja | Mbojja Yonna |
| Protection of springs | | |
| 1 | Grace Contractors & General Traders P.O Box 125,Pallisa | Luvunia Robert |
| 2 | Namoli Mult Contractors P.O Box 1485,Mbale | Sabadu Abasa |
| Supply of stationary | | |
| 1 | JBP MILLER P.O Box 119,Pallisa Tel:07722471865/686817 | Balyaki John Patrick |
| Construction of pit latrines | | |
| 1 | Patmo General Consult P.O Box 275,Pallisa | Kasingirizi Peter |
| 2 | Talimb (U) Ltd P.O Box 323,Kampala Tel:0782400147/0774326713 | |
| Hydro geological surveys & supervision of drilling of boreholes | | |
| 1 | Kasodo General Enterprises P.O Box 70,Pallisa Tel:077208962 | Lajja Herbert |
| 2 | L HM Ground Water & Geo Mapping P.O Box 29084,KampalaTel:0774049238 | Nambale Dennis |
| 3 | Fels Consultants Ltd P.O Box 33436,Kampala | Mukose George |
| Supply of office & school furniture | | |
| 1 | Time Travel Group P.O Box 107, Pallisa | Mezei John Baptist |
| 2 | Nyaira (U) Ltd P.O Box 298,Pallisa | Asio Luzira |
| 3 | Naita Service Delivery P.O Box 187,PallisaTel:0782496113 | Naita Kenneth Ziwa Robert |
| 4 | Grace Acom Family Trading P.O Box 19,Pallisa | Grace Acom |
| 5 | Hamp General Enterprises P.O Box Pallisa | Okoboi John |
| Supply of food to Pallisa Hospital | | |

| Name of firm | Physical/postal address, Tel: contacts | Name of Director |
|--------------|--|-----------------------------|
| 1 | Africa United CO P.O Box 80,Pallisa | Haji Ibrahim Asiu |
| | Routine maintenance of roads (labour based) | |
| 1 | Kamya & Sons P.O Box kamuge, Pallisa | Apio Sylvia |
| 2 | Mpola-Mpola Youth Association. P.O Puti-Puti,Pallisa Tel:0774075210 | Mpyagu James |
| 3 | Nyairu (U) Ltd P.O Box 298,Pallisa | Asio Luzira |
| 4 | Mugotex General Enterprises P.O Box 110,KadamaTel:0774986598 | Musyoya |
| 5 | Pallisa Kob P.O Box 80,Pallisa | Kapata Yusuf |
| 6 | Muhazed General Enterprises P.O Box 64,Budaka Tel:0752586303 | Naleba Nuhu,Mwambala Amos |
| 7 | Akibba Construction Co. Ltd P.O Tirinyi, Pallisa | Walujo Larance |
| 8 | Kawangasi General Enterprises P.O Box 2423,Mbale Tel:0772957200 | Kiwere Robert |
| 9 | Jafferico Contractors KaderunaT/C,P.O ,allisa. Tel:0782341296 | Bumba Jafari |
| 10 | Naka and Sons P.O Pallisa | Nakeba Ali |
| 11 | Samo General Enterprises P.O Box 325,Pallisa | Kungu S |
| 12 | Mima Enterprises P.O Box 158,Pallisa, Plot 24,Pallisa | Abdu Sizomu |
| 13 | Zeries Nghire Enterprises P.O Box 118,Pallisa | Areto Moses |
| 14 | Naita Service Delivery P.O Box 187,Pallisa, Tel:0782496113 | Naita Kenneth Ziwa Robert |
| 15 | Batuta Technical Services P.O Box Pallisa | Mukisa Denial |
| 16 | Bakabala Women Association P.O Pallisa, Tel:0774285456 | Asiu Florence |
| 17 | Bangibasa General Association P.O Kabwangasi Pallisa, Tel:078223582 | Sanya Yoweri |
| 18 | Kaderuna Women And Youth Association P.O Box 125,Pallisa, Tel:0772410793 | Mayende Peter |
| 19 | Express Builders Kakoro Trading Centre, P.O Box 2390,Mbale | Mugula toppy |
| 20 | Patmo General Enterprises P.O Box 275,Pallisa | Kazingirizi Peter |
| 21 | Women's Effort P.O Box 185,Pallisa | Mudondo Jane |
| 22 | Grace Achom Contractors P.O Box Pallisa | Grace Acom |
| 23 | Soak Brothers P.O Box 116,Pallisa, Plot 101,Gogonyo Road | Bingi Abdallah |
| 24 | Guma Technical services P.O Box 305,Pallisa | Hakim Omaido, Kaganya Isaac |
| 25 | General purpose Contractors P.O Pallisa | Kabajjah Henry |
| 26 | Daaki United co P.O Box 136,Pallisa | Kauta. M |
| 27 | Kamuge United Buliso -Puti-Puti, P.O Box Pallisa | Boole Moses |
| 28 | Okanga Kizige & Sons P.O Pallisa | Okanga Mwatitibi |
| 29 | Ogarama and Brothers P.O Box 60,Pallisa | Ogarama Sulayman Mugalya |
| 30 | Umoja Co. P.O Box 292,Pallisa | Kambo Fatuma |
| | Cleaning of Pallisa Hospital (internal and external) | |
| 1 | Rissal Technical services | Rissal |
| 2 | Omatala Women's Association P.O Box Pallisa Tel:0772626775 | Pande .B |

Source: Pallisa District Procurement Office

| ANNUAL DISTRICT ROAD WORKPLAN –TOTAL UNDISTRIBUTED EXPENSES | | | | | | | | | | | | | | | |
|---|--------------|----------------------------|------------|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Line | Reference | Expenditure Item | Total cost | Planned Monthly Expenditure (Ush 000) | | | | | | | | | | | |
| | | | | July | Aug | Sept | Oct | NOV | Dec | Jan | Feb | March | April | May | June |
| 1 | Form D4 | Office supply | 3,610 | 245 | 830 | 85 | 830 | 315 | 55 | 385 | 280 | 85 | 185 | 640 | 135 |
| 2 | Form D5 | Major Schedule Procurement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Form D6 | General Admin. expenses | 67,517 | 5,405 | 5,655 | 5,593 | 5,115 | 5,843 | 5,115 | 5,115 | 5,593 | 5,365 | 5,115 | 5,593 | 5115 |
| 4 | Bank charges | | | | | | | | | | | | 0 | 0 | 0 |
| Total Undistributed expenses | | | 71,127 | 5,650 | 6,485 | 5,678 | 5,945 | 6,158 | 5,170 | 5,500 | 5,873 | 5,450 | 5,300 | 6,233 | 5,250 |

| | Routine Maint.(RM) | Periodic Maint.(PM) | Rehabilitation (RH) | Road Bottleneck (SR) | Structure Bottlenecks (ST) | Sub-total (All Works) | | |
|------------------------|--------------------|---------------------|---------------------|----------------------|----------------------------|-----------------------|--------|---------|
| PAF-1 | 151,875 | | | | | 151,875 | 49,179 | 201,054 |
| PAF-2 | | 195,329 | | | 7,745 | 203,074 | 13,459 | 216,533 |
| PAF-3 | | | | | | | | |
| Local Gov't. Dev. Fund | | 35,650 | | | | 35,650 | 4,350 | 40,000 |
| Donor-DANIDA | | | 200,000 | | | 200,000 | | 200,000 |
| Equalisation Grant | | 69,000 | | | | 69,000 | | 69,000 |
| PLG | | | | 6,214 | | 6,214 | 4,139 | 10,353 |
| PMA | | | | 8,000 | | 8,000 | | 8,000 |
| Total | 151,875 | 299,979 | 200,000 | 14,214 | 7,745 | 673,813 | 71,127 | 744,940 |

| FY 2005/06 ANNUAL DISTRICT ROAD WORKPLAN-ESTIMATE FOR OFFICE SUPPLIES Form D 4 | | | | | | | | | | | | | | | | |
|--|--|--------|------------------|------------|--|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|
| | Item | Qty | Unit Price (Ush) | Total Cost | Planned Monthly Expenditure (Ushs 000) | | | | | | | | | | | |
| | | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
| 1 | Photocopying study | 50 Rms | 10,000 | 500 | 30 | 50 | 50 | 50 | 30 | 50 | 30 | 40 | 50 | 50 | 20 | |
| 2 | Calculators | 4 No | 30,000 | 120 | | 120 | | | | | | | | | | |
| 3 | Assorted office stationary (stapler, staples etc) | Item | | 100 | | 30 | | | 50 | | | 20 | | 50 | | |
| 4 | File folders | 300 No | 300 | 90 | 15 | | 15 | 20 | 5 | 5 | 5 | | 5 | 5 | 15 | |
| 5 | Box file | 40 No | 5,000 | 200 | | 20 | 20 | 20 | 30 | | 20 | 20 | 30 | | 20 | |
| 6 | Printers | 4 No. | 250,000 | 1,000 | | 250 | | 250 | | | 250 | | | | 250 | |
| 10 | Binding Services | 200pcs | 4,000 | 800 | 200 | 160 | | 80 | | | 80 | | | 80 | 120 | |
| 11 | Photocopying Services | Item | | 800 | | 200 | | | 200 | | | 200 | | | 200 | |
| TOTAL | | | | 3,610 | 245 | 830 | 85 | 420 | 315 | 55 | 385 | 280 | 85 | 185 | 640 | 135 |

| PALLISA DISTRICT FY 2005/6 ANNUAL DISTRICT ROAD WORKPLAN – GENERAL ADMINISTRATIVE EXPENSES, Ushs '000 | | | | | | | | | | | | | | | |
|---|---------|-------------|-----------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Item | Qty | Unity Price | Total Cost | Planned Monthly Expenditure | | | | | | | | | | | |
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| Diesel(Supervision & Office runs) | 16,440L | 1,770 | 29,098.8 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 | 2,424.9 |
| Petrol (Supervision) | 3,840L | 2,020 | 7,756.8 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 | 646.4 |
| CDO, EO, Gender off .etc | 1,080L | 1,770 | 1,911.6 | | | 478 | | 478 | | | 478 | | | 478 | |
| Safari day allowances | Item | | 12,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Night Allowances | 60 No. | 90,000 | 5,400 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 |
| Computer and Photocopier repairs | Item | | 750 | | 250 | | | 250 | | | | 250 | | | |
| Repairs of supervision Transport | Item | | 10000 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 | 833 |
| Tele/E-mail/Fax/Water services | Item | | 600 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Total | | | 67,517.2 | 5,404.63 | 5,654.63 | 5,592.53 | 51,14.63 | 5,842.53 | 5,114.63 | 5,114.63 | 5,592.53 | 5,364.63 | 5,114.63 | 5,592.53 | 5,114.63 |

ANNUAL DISTRICT ROAD WORKPLAN –TOTAL UNDISTRIBUTED EXPENSES, 2005/6 Ush '000

| Line | Reference | Expenditure Item | Total cost | Planned Monthly Expenditure | | | | | | | | | | | |
|------------------------------|--------------|----------------------------|------------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June |
| 1 | Form D4 | Office supply | 3,610 | 245 | 830 | 85 | 830 | 315 | 55 | 385 | 280 | 85 | 185 | 640 | 135 |
| 2 | Form D5 | Major Schedule Procurement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Form D6 | General Admin. expenses | 67,517 | 5,405 | 5,655 | 5,593 | 5,115 | 5,843 | 5,115 | 5,115 | 5,593 | 5,365 | 5,115 | 5,593 | 5,115 |
| 4 | Bank charges | | | | | | | | | | | | 0 | 0 | 0 |
| Total Undistributed expenses | | | 71,127 | 5,650 | 6,485 | 5,678 | 5,945 | 6,158 | 5,170 | 5,500 | 5,873 | 5,450 | 5,300 | 6,233 | 5,250 |

Activity –wise summary of Budget FY2006/7-PALLISA

| Funding Source | Road Work Expenditure '000 UGX | | | | | | Operational Budget | Operational Bgt. in % | Annual Bgt. Works | BUDGET CEILING |
|--------------------|--------------------------------|----------|---------|----------|----------|---------|--------------------|-----------------------|-------------------|----------------|
| | Routine | Periodic | Rehab | Rd.BNeck | St.BNeck | Total | | | | |
| PAF-1 | 90,796 | | | | | 90,796 | 16,023 | 15.0 | 106,819 | 106,819 |
| Donor-DANIDA | | | 200,000 | | | 200,000 | | | 200,000 | 200,000 |
| Donor-USAID | | | | | | | | | | 836,921 |
| Equalisation Grant | | 89,000 | | | | 89,000 | | | 89,000 | 89,000 |
| FDS | 10,159 | 18,335 | 40,962 | 2,400 | 3,400 | 75,256 | 13,280 | 15.0 | 88,536 | 88,536 |
| Local revenue | | | | | | | 8,000 | 100.0 | 8,000 | 8,000 |
| Sub-Total: | 100,955 | 107,335 | 240,962 | 2,400 | 3,400 | 455,052 | 37,303 | 7.6 | 492,355 | 1,329,276 |

| ANNUAL WORKPLAN FOR FY2006/07 –PALLISA | | | | | | | | | | | | | | | | |
|--|--|------------|------------|---------------------------------------|-----|------|-----|-----|-----|-----|-----|-----|-------|-----|------|--|
| Item | Qty | Unit Price | Total Cost | Planned Monthly Expenditure (Ush 000) | | | | | | | | | | | | |
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | |
| 1 | Photocopying Study | 40Rms | 1,000 | 400 | 30 | 40 | 30 | 20 | 10 | 50 | 30 | 40 | 50 | 50 | 50 | |
| 2 | Calculators(office) | | | 30 | | 30 | | | | | | | | | | |
| 3 | Assorted office stationery (Stapler, staples etc) | Item | | 81 | | 20 | | 41 | | | | 20 | | | | |
| 4 | Files | 100 No | 300 | 30 | 5 | | 5 | - | 5 | | 5 | | 5 | 5 | | |
| 5 | Box files | 20 No | 5,000 | 100 | | 20 | | 20 | | | 20 | | 20 | | 20 | |
| 6 | Printer Cartridges/photo | 3 No | 250,000 | 750 | | 250 | | - | | | 250 | | | | 250 | |
| 10 | Binding/photocopying | 50pcs | 6,000 | 300 | 150 | | | 50 | | | 50 | | | 50 | | |
| | TOTAL | | | 1,691 | 185 | 360 | 35 | 131 | 15 | 50 | 355 | 60 | 75 | 105 | 320 | |

| ANNUAL WORKPLAN-GENERAL ADMINISTRATIVE EXPENSES FY2006/07 | | | | | | | | | | | | | | | | |
|---|--------|------------|------------|---------------------------------------|---------|---------|---------|-------|---------|---------|---------|---------|---------|---------|---------|---------|
| Item | Qty | Unit Price | Total cost | Planned Monthly Expenditure (Ush 000) | | | | | | | | | | | | |
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | |
| Diesel (supervision & office runs) | 510 OL | 2,000 | 10200 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| Petrol(supervision) | 250 3L | 2,300 | 5756.8 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 | 479.7 |
| CDO, EO, Gender off. etc | 815 L | 2,000 | 1630 | | | 408 | | 408 | | | 408 | | | | 408 | |
| Safari day allowances | Item | | 8576 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 | 715 |
| Night allowances | 40 No | 90,000 | 3500 | 291.7 | 291.7 | 292 | 292 | 292 | 292 | 292 | 292 | 292 | 292 | 292 | 292 | 292 |
| Computer and photocopier repairs | Item | | 750 | | 250 | | | 250 | | | | 250 | | | | |
| Repairs of supervision Transport | Item | | 5000 | | 1250 | | 1250 | | 1250 | | | 1250 | | | | |
| Tele/Email/Fax/Water services | Item | | 200 | 16.7 | 16.7 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 16.7 | 17 | 17 | 17 |
| Total | | | 35,612.4 | 2,352.7 | 3,852.7 | 2,760.2 | 3,602.7 | 3,010 | 3,602.7 | 2,352.7 | 2,760.2 | 3,852.7 | 2,352.7 | 2,760.2 | 2,352.7 | 2,352.7 |

ANNUAL WORKPLAN FY2006/07 TOTAL UNDISTRTIBUTED EXPENSES

| Line | Reference | Expenditure | Total cost | Planned Monthly Expenditure (Us 000) | | | | | | | | | | | |
|------------------------------|-----------|-------------|------------|--------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
| 1 | Form D4 | Offices | 1691 | 185 | 360 | 35 | 131 | 15 | 50 | 355 | 6 | 75 | 105 | 320 | |
| 2 | Form D5 | Major S | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Form D6 | General | 35,612 | 2,353 | 3,853 | 2,760 | 3,603 | 3,010 | 3,603 | 2,353 | 2,760 | 3,853 | 2,353 | 2,760 | 2,353 |
| Total Undistributed expenses | | | 37,303 | 2,538 | 4,212 | 2,795 | 3,734 | 3,025 | 3,653 | 2,708 | 2,820 | 3,920 | 2,458 | 3,080 | 2,353 |

FY 2007/8 ADRWP-Budget QUARTERY BUDGET SUMMARY Form D3.b

| Funding source | 1 st quarter | | | 2 nd Quarter | | | 3 rd Quarter | | | 4 th Quarter | | |
|-------------------------|-------------------------|-------------|---------|-------------------------|-------------|---------|-------------------------|-------------|--------|-------------------------|-------------|--------|
| | Works | Operational | Total | Works | Operational | Total | Works | operational | Total | Works | Operational | Total |
| PAF-1 | 37,115 | 6,812 | 43,927 | 22,988 | 4,548 | 27,536 | 39,535 | 4,812 | 44,347 | 18,558 | 4,686 | 23,244 |
| PAF-2 | 4,9243 | 3,950 | 53,193 | 40,379 | 3,950 | 44,329 | | 3,950 | 3,950 | | 3,966 | 3,966 |
| PAF-3 | | | | | | | | | | | | |
| Local Govt. Dev.Fund | 22,106 | | | 19,159 | | | | | | | | |
| Donor-DANIDA | 84,172 | | | 52,830 | | | | | | | | |
| Local Revenue | | 850 | 850 | 6,000 | 0 | 6,850 | | 850 | 850 | | 994 | 994 |
| Other | | | | | | | | | | | | |
| Total for Quarter: | | | 204,248 | | | 150,704 | | | 49,147 | | | 28,204 |
| Cumulative Qtr'ly Total | | 204,248 | | | 354,952 | | | 404,099 | | | 432,302 | |
| Cumulative Qtr'ly % | | 47.2 | | | 82.1 | | | 93.5 | | | 100 | |

PALLISA DISTRICT FY 2007/08 ANNUAL DISTRICT ROAD WORKPLAN – ESTIMATE FOR OFFICE SUPPULIES (FORM D4) (Ushs'000)

| | Item | Qty | Unity Price | Total cost | Planned Monthly Expenditure | | | | | | | | | | | | |
|--------------|---|---------|-------------|--------------|-----------------------------|------------|-----------|------------|-----------|-----------|------------|-----------|-----------|-----------|------------|-----------|----|
| | | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June | |
| 1 | Photocopying study | 30Rms | 10,000 | 300 | | 40 | 30 | 20 | 20 | 10 | 30 | | 40 | 30 | 40 | 40 | 20 |
| 2 | Calculators(office) | 2No. | 40,000 | 80 | | 80 | | | | | | | | | | | |
| 3 | Assorted office stationary (stapler, staples etc) | Item | | 81 | - | 20 | - | 41 | - | - | - | 20 | - | - | - | - | |
| 4 | File folders | 100 No. | 300 | 30 | 5 | | 5 | - | 5 | - | 5 | | 5 | 5 | | | - |
| 5 | Box files | 20 No | 4,500 | 90 | - | 20 | - | 20 | - | - | 20 | | 20 | - | - | 20 | - |
| 6 | Printer Cartridges/Photocopier | 3 No. | 250,000 | 750 | | 250 | | | | | 250 | | | | | 250 | |
| 10 | Binding | 50 pcs | 6,000 | 300 | 100 | | - | 50 | - | - | 50 | | - | 50 | - | | 50 |
| | | | | | | | | | | | - | | | | | | |
| TOTAL | | | | 1,631 | 105 | 410 | 35 | 131 | 15 | 30 | 352 | 60 | 55 | 95 | 310 | 70 | |

| ANNUAL DISTRICT WORKPLAN –GENERAL ADMINISTRATIVE EXPENSES FY2007/08: FORM D6, PALLISA DISTRICT | | | | | | | | | | | | | | | |
|--|-------|-------------|-----------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Item | Qty | Unity Price | Total cost | Planned monthly expenditure | | | | | | | | | | | |
| | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | June |
| Diesel(supervision & office runs) | 5000L | 2,100 | 10500.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 | 875.0 |
| Petrol (supervision) | 2703L | 2,200 | 5946.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 | 495.6 |
| CDO, EO, Gender off. etc) | 800L | 2,100 | 1680.0 | | | 420 | | 420 | | | 420 | | | 420 | |
| Safari day allowances | Item | | 7400 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 | 617 |
| Night allowances | 32No. | 80,000 | 2560.0 | 213.3 | 213.3 | 213.3 | 213 | 213 | 213 | 213 | 213 | 213 | 213 | 213 | 213 |
| Computer and photocopier repairs | Item | | 1000.0 | - | 250.0 | | 250 | | - | 250 | - | - | - | 250 | - |
| Repairs and servicing of supervision Transport | Item | | 7000.0 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 |
| Tele/E-mail/fax/water services/electricity | Item | | 600.0 | 50.0 | 50.0 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Total | | | 36686.60 | 2833.88 | 3083.88 | 3253.88 | 3083.88 | 3253.88 | 2833.88 | 3083.88 | 3253.88 | 2,833.9 | 2,833.9 | 3503.88 | 2833.88 |

| PALLISA DISTRICT ANNUAL DISTRICT ROAD WORKPLAN –TOTAL UNDISTRIBUTED EXPENSES FY 2007/08 | | | | | | | | | | | | | | | |
|---|---------------------------------|----------------------|---------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--|
| Line | Expenditure Item | Total cost (Ush 000) | Planned Monthly Expenditure (Ush 000) | | | | | | | | | | | | |
| | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | |
| 1 | Form D4: Office Supplies | 2,380 | 133 | 541 | 63 | 121 | 283 | 111 | 108 | 301 | 71 | 173 | 326 | 151 | |
| 2 | Form D5:Schedule of procurement | 6,840 | | 2,420 | | 2,900 | | | | | | | 1,520 | | |
| 3 | Form D6:Administrative Expenses | 47,421 | 3,816 | 3,876 | 4,164 | 3,901 | 4,209 | 3,831 | 3,816 | 4209 | 3,831 | 3,816 | 4,209 | 3,746 | |
| Total : Undistributed expenses | | 56,641 | 3,949 | 6,836 | 4,227 | 6,921 | 4,492 | 3,941 | 3924 | 4,501 | 3,901 | 3,989 | 6,055 | 3,896 | |
| | | | | 15,012 | | | 15,355 | | | 12,335 | | | 13,940 | | |

| ANNUAL BUDGET FOR ROADWORKS –PALLISA DISTRICT SUMMARY (Ushs'000) | | | | | | | |
|--|---------------------|---------|----------|----------------|------------|------------|----------------|
| FS Code | Funding Source | Routine | Periodic | Rehabilitation | Rd. B/Neck | St. B/Neck | Budget Ceiling |
| 001 | PAF-1 | 155,402 | | | | 49000 | 204,402 |
| 002 | PAF-2 | | 110,314 | | | | 110,314 |
| 003 | PAF-3 | | | | | | |
| 004 | Local Govt.Dev.Fund | | 2,180 | | | | 2,180 |
| 005 | Donor-DANIDA | | | 343,161 | | | 343,161 |
| 011 | Donor-PMA | | | | 3,999 | | 3,999 |
| Total | | 155,402 | 112,494 | 343,161 | 3,999 | 49,000 | 664,056 |

| ANNUAL DISTRICT ROAD WORKPLAN ESTIMATE FOR OFFICE SUPPLIES FOR FY2008/9 (Ushs '000) | | | | | | | | | | | | | | | | |
|---|--|-----|------------|------------|-----------------------------|------|------|------|------|------|------|------|------|-------|------|-------|
| | Item | Qty | Unit Price | Total Cost | Planned Monthly Expenditure | | | | | | | | | | | |
| | | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| 1 | Photocopying study –(Rms) | 27 | 10 | 270 | | 30 | 30 | 30 | | 30 | | 30 | 30 | 30 | 30 | 30 |
| 2 | Calculators (office) – (No.) | 2 | 30 | 60 | | 60 | | | | | | | | | | - |
| 3 | Assorted office stationery(, note bks ,pen, punching, stapler, staples etc)-(Ls) | 1 | 180 | 180 | - | 60 | - | | - | 60 | - | | - | 60 | - | |
| 4 | News studys | 207 | 1.2 | 248 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7 | 20.7- |
| 5 | Flash disks | 2 | 50 | 100 | | 100 | | | | | | | | | | |
| 6 | File folder | 124 | 0.5 | 62 | 12.4 | | 12.4 | | 12.4 | - | 12.4 | | | 12.4 | - | - |
| 7 | Box file | 20 | 5 | 100 | - | 5 | | 15 | | | | | | - | 25 | - |
| 8 | Printers cartridges/Photocopier-(No) | 4 | 250 | 1000 | | 250 | | - | 250 | | | 250 | | | 250 | |
| 9 | Binding/photocopying services-(copies) | 120 | 3 | 360 | 100 | - | - | 55 | - | - | 55 | - | - | 50 | | 100 |
| | Total | | | 2380 | 133 | 541 | 63 | 121 | 283 | 111 | 108 | 301 | 71 | 173 | 326 | 151 |

| ANNUAL DISTRICT ROAD WORKPLAN –MAJOR SCHEDULE PROCUREMENT FOR FY2008/9, (Ushs '000) | | | | | | | | | | | | | | | | |
|---|--------------------------|-----------|------------|------------|-----------------------------|-------|-------|-------|-----|-----|-----|-----|-----|-------|-------|------|
| No. | Item | Qty Km/No | Unit Price | Total cost | Planned Monthly expenditure | | | | | | | | | | | |
| | | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| 1 | Printing of MMS booklets | 60 | 15 | 900 | | 900 | | | | | | | | | | |
| 2 | Laptop | 1 | 2,900 | 2,900 | | | | 2,900 | | | | | | | | |
| 3 | Vehicle Tyres | 8 | 380 | 3,040 | | 1,500 | 1,500 | | | | | | | | 1,520 | |
| | TOTAL | | | 6,840 | - | 2,900 | - | 2,900 | - | - | - | - | - | - | 1,520 | - |

| PALLISA DISTRICT ANNUAL DISTRICT WORKPLAN-GENERAL ADMINISTRATIVE EXPENSES FOR FY 2008/09 FORM: D6 , Ushs '000 | | | | | | | | | | | | | | | | |
|---|---|------|------------|------------|-----------------------------|---------|---------|---------|---------|---------|---------|---------|--------|--------|---------|---------|
| No. | Item | Qty | Unit price | Total Cost | Planned Monthly Expenditure | | | | | | | | | | | |
| | | | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| 1 | Diesel (supervision & office running) –Ltrs | 6040 | 2.7 | 16,308 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 | 1359 |
| 2 | Petrol (supervision) – Ltrs | 2710 | 2.8 | 7588 | 632 | 632 | 632 | 632 | 632 | 632 | 632 | 632 | 632 | 632 | 632 | 632 |
| 3 | CDO, Aud. EO, Gender off. Etc Ltr | 620 | 2.7 | 1674 | | | 419 | | 419 | | | 419 | | | 419 | |
| 4 | Safari Day Allowances – LS | 1053 | 7 | 7371 | 614 | 614 | 614 | 614 | 614 | 614 | 614 | 614 | 614 | 614 | 614 | 614 |
| 5 | Night Allowances – No | 33 | 80 | 2640 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 |
| 6 | Professional & subscriptions/ ship members fees | 1 | 420 | 420 | | | 105 | | | 105 | | | 105 | | | |
| 7 | Computer & Photocopier repairs -LS | 1 | 340 | 340 | | 85 | | 85 | | 85 | | | 85 | | | |
| 8 | Service & Repairs of supervision Transport –LS | 1 | 7020 | 7020 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 | 585 |
| 9 | Maintenance of the HB solar system | 1 | 700 | 700 | 175 | | | 175 | | | 175 | | | 175 | | |
| 10 | Maintenance –office premises | 1 | 600 | 600 | | 150 | | | 150 | | | 150 | | | 150 | |
| 11 | Maintenance –office compound | 1 | 720 | 720 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| 12 | Sandries & toiletries | 1 | 240 | 240 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 13 | Tele/Email/Fax/Water/Internet/Elect. Services –LS | 1 | 1800 | 1800 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| | Total | | | 47421 | 3815.58 | 3875.58 | 1164.08 | 3900.58 | 4209.08 | 3830.58 | 3815.58 | 4209.08 | 3830.6 | 3815.6 | 4209.08 | 3745.58 |