RESEARCH REPORT No. 3

PUBLIC EXPENDITURE TRACKING ON ROAD INFRASTRUCTURE IN UGANDA: A CASE STUDY OF PALLISA AND SOROTI DISTRICTS



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Acknowledgements

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.

The core study team was supported by interns from Makerere University who included Kisame Keith and Alikwani Abbey whose valuable inputs made the preparation of the report easy. This research report was prepared by Nyende Magidu (team leader), Jeff G. Alumai and Winnie Nabiddo. Dr. Sarah Ssewanyana provided valuable comments throughout the preparation of the report.

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
Local Governments	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

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

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1.0 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 (Local Governments).

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.

2.0 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.

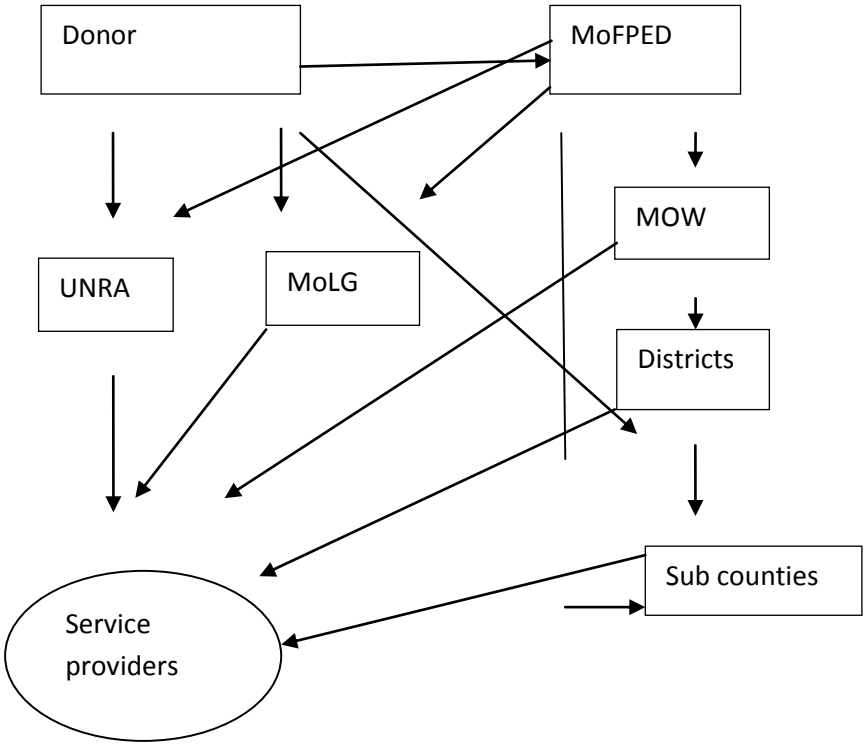
Approaches: The study approaches included PETS and Focus Group Discussions (FGD). Through these approaches, observations on the resource flows, outputs, processes and actions of service providers at various intended beneficiary levels were made. The approaches are briefly outlined below:

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 Local Governments 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.

3.0 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 Local Governments 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 Local Governments

Official records indicate that 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 CAIIP 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

4.0 MAIN FINDINGS

This section presents and discusses resource flows to two selected Local Governments 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 Local Governments 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 (%)

	2005/06			2006/07			2007/08			2008/09	
Department	**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

	2008/09			2009/10	
SECTOR	**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 overall 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 on Apapai-Ogera Road in Serere County, Soroti District



Unlike PAFs, funds under CAIIP 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

	2005/06		2006/07		2007/08		2008/09	
Major items	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Soroti								
Employee Costs	14.527019	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 Local Governments 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 receipted 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 an receipted 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
Receipted 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
Receipted 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 UShs22,919,289 to Agule Sub-county in 2005/6 but only UShs20,997,500 was receipted while in Soroti a total of Sh.38,404,000 was indicated to have been transferred to Asuret but only UShs35,896,000

was receipted. Similarly, Petete sub-county indicated to have received UShs14,922,922 over 2006/7 against UShs17,436,100. 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)

	2005/6			2006/7			2007/8			2008/9		
District	**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, Local Governments have been provided with road equipments to improve their capacity to maintain the roads. 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.

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

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.

Table 10: Road sector programme performance

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 CAIIP 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 CAIIP 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 murram on it but it was about 2 inches thick of un-compacted soil, a direct contrast to the required standard of compacted 4 inches *(*CAIIP 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 CAIIP 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 - Goligoli, 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 3: Unspread and Overstayed Murram on Kachocha 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 UShs 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 UShs.8.4 million from PAF to facilitate the procurement activities over 2008/9 and Ushs19 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.

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.

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)

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 CAIIP 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.

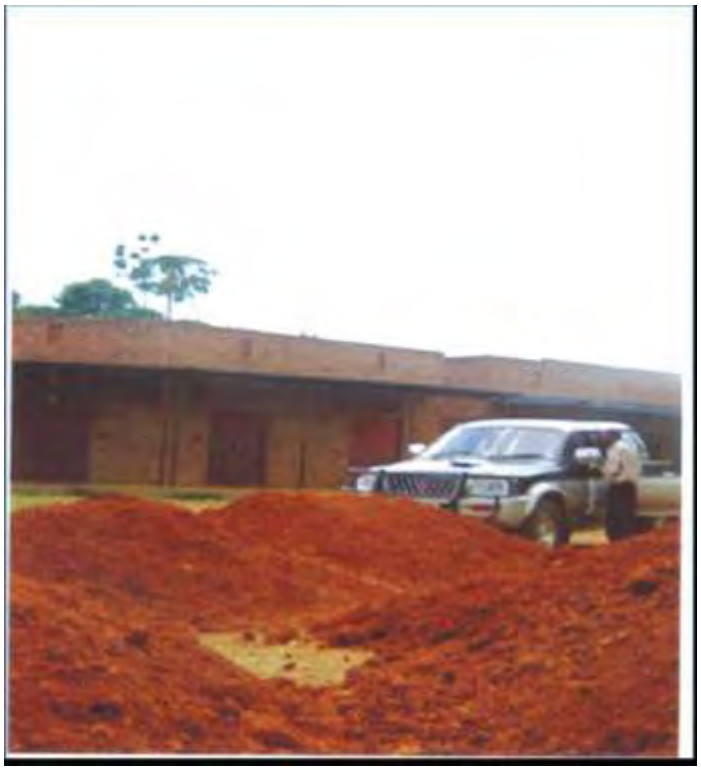
Furthermore, the roads with on-going works under CAIIP had no sign posts whatsoever to indicate the project specifications like who the contractors were, the duration of the project, the sponsors/funders of the project among other details displayed. Interactions with the sub-county officials in Kagumu 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 CAIIP. 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: Kabiyayi-Ikiki Road-Petete County, Pallisa District being worked on under CAAIP



5.0 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 violet 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 CAIIP	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	Kalemen 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

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

Source of funding	Estimate	Actual
Sub-total	11,752.093	11,674.293
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	1,712.359 per km	19,178.42
network from OGIROI-ALELES		
(in Chelekura and Akwamoru parish)		
FY2006/7		
Procurement and installation of 27 - 600mm		
culverts on 11.2 km community road from	998.041	6,287.66
OGIROI-ALELES; and 21 - 600mm culverts		
on 6.3km community road of KACHINGA -		
MIDOD.		
FY2007/8		
Spot improvement and gravelling of 4.3 km		
community road from ODUSAI – CHELEKURA	1285.064	5,525.78
in 0dusai and Chelekura parishes.		
Mechanised opening of 7.2 km of community		
road from ACOWA - CORNER KAMIA in	1515	10,908.00
Chelekura parish.		
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		4,120
head quarters phase 1		
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

Name of sub county	**PETETE**		
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	1,1651,400,675	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	1,2275,313,587	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 0utturn	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 n 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	30	50	50	50

across parishes.				

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 term	0	85,750,000	85,750,000
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

MEHANICAL EGINEERING 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		UTILTIY 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(Including, casuals, temporary)	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	7,699,200
		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 EXPENDTIURE STATEMENT FOR FY 2008/09

Actual revenue/ expenditure 2006/2007	Es./actual revenue/ expenditure 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: APPROVED 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 BudakaTel:0752586303	Nabale Nuhu, Mwambala Amos
Naita Service Delivery	P.O Box 187,PallisaTel:0782496113	Naita Kenneth
Muweko Enterprises	P.O Box 320 MbaleTel: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, PallisaTel:0714981977	Mbozi George
Mugotex General Enterprises	P.O Box 110,KadamTel: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 ,BudakaTel: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, BusiaTel:0772440345	Wandera Geofrey
Roads below 40 metres		
Grace Contractors	P.O Box 125,Palisa	Luvunia Robert
Boys Effort	P.O Box 80,PallisaTel:0772626795	Pande Akim
Muweko Enterprises	P.O Box 320,MbaleTel:0392960698	Mukhwana, Wekhola, Korota
Koire Enterprises	P.O Box 72,BudakaTel: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
Falasiko 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,TororoTel:0772525651	Teresa Olowo
Roone Engineering Co. Ltd		P.O Box 15,PallisaTel:0752454366	Oriebo Orone
	Supply of fuel and other lubricants		
1	Hared Petroleum Ltd	P.O Box 2804,KampalaTel: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 Koboi
3	Namanyi Investments Ltd	P.O Box 27406,KampalaTel: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, PallisaTel: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,PallisaTel: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 Sirikye
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:256414378891Fax: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 Syvia
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,MbaleTel: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	Marc h	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	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	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	80	
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 ADMINSTRATIVE 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	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

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												
					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)	5100L	2,000	10200	850	850	850	850	850	850	850	850	850	850	850	850	
Petrol(supervision)	2503L	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	
CDO, EO, Gender off. etc	815L	2,000	1630			408		408			408			408		
Safari day allowances	Item		8576	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	
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	
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	

ANNUAL WORKPLAN FY2006/07 TOTAL UNDISTTRIBUTED 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
													0	0	0
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	1st quarter			2nd Quarter			3rd Quarter			4th Quarter		
	Works	Operational	Total	Works	Operational	Total	Works	operational	Total	Works	0perational	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 Qrtr'ly Total		204,248			354,952			404,099			432,302	
Cumulative Qrtr'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	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 DISTEICT 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	¤								1,520	
	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