

# **Vote: 514** Kaberamaido District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

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## Foreword

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Kaberamaido District Local Government in its five year Development plan is striving to have "A Healthy, Educated, Modern and Prosperous District Population by the Year 2040". The District has made tremendous strides in this direction through socio-economic development programmes implemented since the District's inception in July, 2001. This progress, however, has been very challenging arising from various catastrophes including insurgency caused by the Lord's Resistance Army (LRA) in 2003, floods in 2007; 2010 & this year 2015, droughts in the 2008 and 2009 crop seasons, FMD in 2009 and 2014, sleeping sickness in 2010 and poor harvest in the first season of 2014. The combination of these and other factors disrupted the livelihood of the local population. This perpetuated poverty in the District as the population lost the means of livelihood. The District has continued to give attention to these issues among others in its plans and budgets. This is apparently yielding fruits in our households; although poverty still remains a fundamental issue in our community and our priority to address.

In line with the National Vision to have "A Transformed Ugandan Society from a Peasant to Modern and Prosperous Country Within 30 Years"; the National Development Plan Theme of; "Strengthening Uganda's Competitiveness for Sustainable Wealth Creation, Employment and Inclusive Growth", our BFP and budget strategy on the whole shall compliment the Central Gov't Budget aspirations. These shall be achieved by expending resources in local investments earmarked in our District Dev't Plan (DDP); and, that promote accelerating implementation of the National Dev't Plan (NDPII) and the Vision 2040. Particularly this BFP is focused on: Infrastructure improvement and development, Revenue enhancement, Promotion of local trade, as well as; Improving budget efficiency, and, Accountability of public resources to transform the life of the entire District population. This BFP is also geared to improving household food security through rigorous mobilisation of the community for gov't programmes geared towards increased production and productivity. The District recognises the importance of infrastructure maintenance and has taken this into account in this BFP by setting aside resources for this purpose. In our quest to develop the District, we have also put emphasis and earmarked resources in this BFP to improve the delivery of inclusive social and supportive services to the entire District public.

As the Decentralisation policy demands, the evolvement of this BFP 2016/2017 has been participatory as witnessed by the budget conference the District LG held on 6th November, 2015. This enabled the District leadership to agree with stakeholders on the dev't priorities for 2016/2017 ; and, these have been integrated into our BFP notwithstanding the goals and objectives of our five year DDP.

On behalf of our District Executive Committee and District Council, I pledge to ensure that the aspirations laid down in this BFP are translated into the annual workplan and budget for FY 2016/2017.

**Ejoku Albert Anthony**  
**District Chairperson**  
**Kaberamaido District Local Government**

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## Executive Summary

### Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	473,687	159,055	447,276
2a. Discretionary Government Transfers	2,592,954	497,266	3,851,164
2b. Conditional Government Transfers	13,141,910	3,243,909	11,118,688
2c. Other Government Transfers	951,991	140,738	947,491
4. Donor Funding	582,464	226,418	582,464
<b>Total Revenues</b>	<b>17,743,007</b>	<b>4,267,386</b>	<b>16,947,083</b>

#### Revenue Performance in the first quarter of 2015/16

A total of Shs. 4,267,386,000 was received representing 24% of the annual target & an under performance of 3% vis-à-vis the quarter target (27%). Total receipts constituted of 3.7% local revenue, 5.3% donor funds & 91.0% Central Gov't Transfers. Underperformance in receipts was due to less transfers of Central Gov't Grants both from the Treasury & Line Ministries. Meanwhile, local revenue & donor grants respectively over performed by 9% & 14% against the 25% target for end of the qtr.

#### Planned Revenues for 2016/17

A total of Shs. 16,947,083,000 is expected to be received composing of: Local Revenue - Shs. 447,276,000 (2.7%); Central Gov't Transfers - Shs. 15,917,344,000 (93.9%) & Donor Grants - Shs. 582,464,000 (3.4%). Total planned revenue has declined by 4.5% from that of FY 2015/2016 - arising from declines in forecasted local revenue (5.6%) & Central Gov't Transfers (4.6%).

### Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	679,763	156,910	1,513,350
2 Finance	316,990	80,797	324,267
3 Statutory Bodies	1,357,161	350,538	658,941
4 Production and Marketing	910,967	89,564	739,224
5 Health	3,623,947	676,880	2,797,197
6 Education	7,805,064	1,986,779	7,877,593
7a Roads and Engineering	1,560,041	86,782	1,767,031
7b Water	374,660	20,741	314,259
8 Natural Resources	138,914	16,903	127,242
9 Community Based Services	611,438	51,189	570,878
10 Planning	317,331	52,483	186,662
11 Internal Audit	46,729	10,878	70,440
<b>Grand Total</b>	<b>17,743,007</b>	<b>3,580,444</b>	<b>16,947,083</b>
Wage Rec't:	8,818,919	2,075,559	8,807,996
Non Wage Rec't:	4,394,205	1,054,016	4,958,360
Domestic Dev't	3,947,418	286,571	2,598,263
Donor Dev't	582,464	164,297	582,464

#### Expenditure Performance in the first quarter of 2015/16

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## Executive Summary

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A total of Shs. 3,580,444,000 was expended, representing 20% of the annual budget & 24% of the releases. Overall, total expenditure was less than the transfers by \*Shs. 741,730,000; meaning that absorption capacity gap of the DHLG & LLGs' dep'ts stood at 17% for the 1st quarter. Under expenditure arose largely because most capital works were either just starting or at bidding level. No dep't or subsector spent 100%. However, Finance & Education 99% each.

### *Planned Expenditures for 2016/17*

A total of Shs. 16,947,083,294 is planned; Shs. 3,180,727,000 (18.8%) for dev't, Shs. 8,807,996,000 (52.0%) for wages & Shs. 4,958,360,000 (29.2%) for operations (NW). Dev't & wage expenditure estimates have declined by 29.8% & 0.1% respectively while recurrent NW has increased by 12.8%. Expenditure allocations increased in Administration, Finance, Education, Roads & Engineering; & Internal Audit mainly to cater for recruitments, pension & roads projects.

### *Medium Term Expenditure Plans*

In the next three financial years running from 2016/2017 - 2018/2019, a total of Shs. 54,293,7334,000 of which Shs. 10,190,163,000 is for dev't, Shs. 28,218,366,000 for wages and Shs. 15,885,205,000 for recurrent non wage. These are expected to be expenditures on projects and activities in the five year District Development plan. Expenditures financed through local revenue are expected to increase by 2% and Central and Donor Grants by 7%.

## Challenges in Implementation

- Narrow Revenue Base - The local revenue contribution to the annual budget is forecast at only 2.7%.
- Negative Attitude Towards Tax Payment
- None and Late Release of Funds by Donors and the Centre.
- Lack of a Local Gov't Police to enforce regulations and policies.
- Erratic Weather patterns thus, confusing farmers and leading to uncertainties and anxiety.
- Inadequate Staff Accommodation especially for Health and Education.

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## A. Revenue Performance and Plans

<i>US\$'s 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>473,687</b>	<b>159,055</b>	<b>447,276</b>
Local Government Hotel Tax	500	0	993
Sale of (Produced) Government Properties/assets	3,551	0	
Rent & Rates from private entities	11,974	787	13,866
Registration of Businesses		0	1,545
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	8,870	1,239	9,699
Property related Duties/Fees	18,325	6,253	26,450
Park Fees	20,000	10,125	22,496
Other licences	1,311	0	1,126
Other Fees and Charges	16,953	1,495	16,622
Miscellaneous		963	
Urgency/Tender fees	15,404	11,653	
Local Service Tax	42,886	36,653	41,582
Rent & rates-produced assets-from private entities	1,400	0	140
Liquor licences	2,420	466	1,275
Land Fees	47,113	8,778	36,185
Inspection Fees	10,441	0	7,273
Educational/Instruction related levies	852	0	656
Business licences	23,386	2,327	22,879
Application Fees	1,600	13	1,171
Animal & Crop Husbandry related levies	34,910	4,611	25,969
Agency Fees		0	15,141
Advertisements/Billboards	2,050	150	3,203
Market/Gate Charges	207,123	72,956	199,006
registrationof Bussiness trading Lincence	2,620	586	
<b>2a. Discretionary Government Transfers</b>	<b>2,592,954</b>	<b>497,266</b>	<b>3,851,164</b>
Urban Unconditional Grant (Wage)	72,558	25,775	72,550
District Discretionary Development Equalization Grant	613,688	126,162	1,516,794
District Unconditional Grant (Non-Wage)	386,966	96,742	741,638
District Unconditional Grant (Wage)	1,483,532	239,536	1,472,638
Urban Discretionary Development Equalization Grant	0	0	12,794
Urban Unconditional Grant (Non-Wage)	36,210	9,053	34,751
<b>2b. Conditional Government Transfers</b>	<b>13,141,910</b>	<b>3,243,909</b>	<b>11,118,688</b>
Transitional Development Grant	171,483	42,871	
Support Services Conditional Grant (Non-Wage)	1,128,821	268,986	897,520
Sector Conditional Grant (Wage)	7,262,829	1,810,249	7,262,809
Sector Conditional Grant (Non-Wage)	1,808,202	557,136	1,923,188
Development Grant	2,770,575	564,666	1,035,172
<b>2c. Other Government Transfers</b>	<b>951,991</b>	<b>140,738</b>	<b>947,491</b>
URF (Urban)	76,425	18,609	
URF (Mechanical Imprest) - Urban		0	16,000
Youth Livelihood Project (YLP)		0	299,717
Youth Livelihood Programme (YLP)	299,717	4,923	
Vegetable Oil Dev't Project (VODP)	15,000	7,096	
MoH - Staff Recruitment		8,505	

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## A. Revenue Performance and Plans

Re-Stocking (OPM)	19,219	0	
Conditional Grant to feeder roads maintenance workshops (URF)	92,667	18,045	
DEO Operational Costs	4,500	0	
MAAIF		0	8,880
VODP		0	15,000
MAAIF - Avian Human Influenza Surveillance	8,880	0	
URF (Mechanical Imprest) - District.		0	92,667
OPM-Restocking		0	19,219
CAIP	26,013	0	26,013
Roads Maintenance (Uganda Road Fund)	309,841	75,444	
Uganda National Examinations Board	7,545	0	
Uganda Road Fund (District)		0	309,841
Uganda Road Fund (Urban)		0	76,425
UNEB		0	7,545
URF (Community Access Roads)	76,183	0	76,183
URF (Mechanical Imprest - Urban)	16,000	3,116	
NUSAF II		5,000	
<b>4. Donor Funding</b>	<b>582,464</b>	<b>226,418</b>	<b>582,464</b>
Baylor		0	462,091
Baylor College of Medicine	462,091	56,208	
GAVI		30,352	
PACE	6,292	0	6,292
UNICEF	54,332	41,001	54,332
WHO	59,750	93,339	59,750
Unspent balances - donor		5,518	
<b>Total Revenues</b>	<b>17,743,007</b>	<b>4,267,386</b>	<b>16,947,083</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

A total of Shs. 159,055,000 (34%) was realized thus an over performance of 9% against 25% target for 1st qtr. Over performance arose because of higher returns from: LST (85%), Agency/Tender Fees (76%), Park Fees (51%), Market Gate Charges (35%) & Property related duties/Fees (34%). Most of the LST was deducted in the first 4 months instead of across the FY. Service providers also paid their dues in advance for six months.

#### (ii) Central Government Transfers

Shs. 3,881,913,000 (23%) was received in total, implying an under performance of 4% against 27% target for the end of 1st qtr. Under performance arose due to less transfers in conditional dev't grants, Dist. UCG (Wage), Ex-gratia, DSC Chairperson's Salaries, Agric. Ext. Salaries & Youth Livelihood Projects - the Dist. Having failed to obtain clearance to recruit staff & also having failed to access some staff to the payroll. Ex-gratia & gratuity are paid at the end of the FY.

#### (iii) Donor Funding

A total of Shs. 226,418,000 (39%) was realized, implying an over performance of 14% against the 25% target for the end of 1st quarter. Over performance arose because of over transfers from UNICEF, WHO and GAVI funds. These organisations transferred funds to the District for mass immunisation campaign against measles and this had not been envisaged at the time of budget approval. In addition, unspent balances for Birth Registration activities under UNICEF were re-voted in the budget.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

Total local revenue forecast is UGX. 447,276,189 contributing 2.6% of the 2016/2017 Dist. revenue. LR estimate has declined by 5.6% from that of 2015/2016. The decline is from most items; most significantly Land fees, Inspection fees, Animal & Crop related levies & Market/Gate Charges. The reduction in estimates of most items is based on poor performance in the 1st qtr & also the

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## A. Revenue Performance and Plans

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current inflation in the economy which is discouraging consumption/expenditure - with negative revenue outturns.

*(ii) Central Government Transfers*

Gov't transfers are projected to generate Shs. 15,917,342,705 in total revenue; contributing 93.9% of the total Dist. Budget Forecast 2016/2017 - but at the same time is a reduction of 4.2% from the estimates of FY 2015/2016. This is largely attributed to the decline in Conditional Gov't Transfers (15.4%) - particularly from the; Support Services Conditional Grant (NW) and the Conditional Dev't Grants.

*(iii) Donor Funding*

A total of Shs. 582,464,400 is projected to be received from donor sources in 2016/2017; representing 3.4% of the total Dist revenue forecast 2016/2017. The forecast has remained static given that no donor has made new commitments (This is expected from January, 2016 onwards). The donor revenue for FY 2015/2016 is expected to be raised from: UNICEF - UGX. 54,332,000, WHO - UGX. 59,750,200, Baylor - Shs. 462,090,600 and PACE - Shs. 6,291,600.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	605,069	163,013	1,450,737
District Unconditional Grant (Non-Wage)	78,664	30,710	109,509
District Unconditional Grant (Wage)	285,429	46,275	200,769
Locally Raised Revenues	30,697	20,418	30,697
Multi-Sectoral Transfers to LLGs	174,514	56,669	212,242
Support Services Conditional Grant (Non-Wage)	35,766	8,942	897,520
<i>Development Revenues</i>	74,695	33,416	62,612
District Discretionary Development Equalization Gran	56,014	8,203	41,014
Multi-Sectoral Transfers to LLGs	18,681	2,819	21,599
Unspent balances – Conditional Grants		22,394	
<b>Total Revenues</b>	<b>679,763</b>	<b>196,430</b>	<b>1,513,350</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	605,069	151,244	1,450,737
Wage	309,304	60,182	237,040
Non Wage	295,765	91,062	1,213,698
<i>Development Expenditure</i>	74,695	5,667	62,612
Domestic Development	74,695	5,667	62,612
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>679,763</b>	<b>156,910</b>	<b>1,513,350</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of UGX 196,430,000 was received which was an over performance of 4% against the 25% target for 1st qtr. Revenue over performance was due to unspent balances from 2014/2015 & over transfers in local revenue, Dist. Uncond. Grant NW & multisectoral allocations. In regard to expenditure, a total of UGX 156,910,000 was absorbed which was an underperformance of 2% against the 25% target for the qtr. The underperformance was mainly due to the incomplete procurement process for capital projects.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector plans to receive and spend a total of Shs. 1,513,350,000 in the FY 2016/2017. This is an increase of 55.1% against a budget of Shs. 679,763,000 for the FY 2015/2016. The increase is attributed to additional allocations in multisectoral transfers and the shift of IPFs for Local Government staff pensions (Support Services Conditional Grant - NW) to the sector.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Supervision and monitoring of service delivery in 12 LLGs, 1 PAF monitoring report produced, 1 vehicle and motorcycle maintenance, Legal fees and fines paid, 3 pay change reports prepared, pensions and staff salaries processed for 3 months.

##### Plans for 2016/17 by Vote Function

Hold 4 PAF review meetings, maintenance of office assets and equipment, payment of salaries & pension for 12



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## Workplan 1a: Administration

months, Supervision of 12 LLGs, monitoring of Gov't projects in 12 LLGs, induct approximately 50 newly recruited staff, Conduct 6 capacity building sessions, prepare & submit 12 pay change reports, maintain 1 administration office block.

### Medium Term Plans and Links to the Development Plan

Preparation of pay change reports, Holding PAF review meetings, Conducting Capacity Building trainings, Induction of staff. Supervision and monitoring of Government programmes. Appraisal of staff.

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

Promotion of public accountability and integrity by Teso Anti Corruption Coalition (TAC) and Kaberamaido District NGO Forum.

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

#### 1. Low staffing in the district.

Low staffing is attributed to by poor retention of staff as the district is hard reach, difficult to live in and low remuneration provided by Government.

#### 2. Poor Infrastructure

Poor weather roads, poor water coverage, communication network and unreliable electricity power.

#### 3. Poor Social Services

Low education standards due to lack of quality facilities such as Public libraries, Secondary Schools, Tertiary institutions, Medical services, Financial Institutions, Insurance facilities and commercial centres for goods and services.

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	300,683	74,002	310,731
District Unconditional Grant (Non-Wage)	31,714	3,320	36,353
District Unconditional Grant (Wage)	163,022	34,409	169,555
Locally Raised Revenues	7,843	5,973	10,843
Multi-Sectoral Transfers to LLGs	93,466	29,140	93,981
Support Services Conditional Grant (Non-Wage)	4,639	1,160	
<i>Development Revenues</i>	16,307	7,906	13,535
Locally Raised Revenues	3,000	0	
Multi-Sectoral Transfers to LLGs	13,307	7,906	13,535

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## Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>316,990</b>	<b>81,908</b>	<b>324,267</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	298,325	72,891	310,731
Wage	178,225	38,032	181,648
Non Wage	120,100	34,859	129,083
<i>Development Expenditure</i>	18,665	7,906	13,535
Domestic Development	18,665	7,906	13,535
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>316,990</b>	<b>80,797</b>	<b>324,267</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of Shs. 81,908,000 was received which was an over performance of 1% above the target for 1st quarter. Revenue over performed because of over transfers in local revenue and multisectoral allocations. In regard to expenditure, a total of Shs. 80,797,000 was spent; representing 25% of the annual budget and just as per the target for first quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department's total revenue and expenditure forecast is Shs. 324,267,000. This is an increase of UGX. 9,635,000 (3.1%) against the previous budget of Shs. 314,632,000. The increase in revenue and expenditure budget is mainly due to increased allocations in District Unconditional Grants (Wage) to cater for planned recruitments in the sector.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Shs. 159,055,043 collected in local revenue & appropriated to dep'ts & LLGs. Two Computers maintained. Bank transactions conducted for 3 months. Staff paid salaries for 3 months & Auditor General's Management letter responded to, 4th quarter financial report prepared & Final accounts for FY 2014/2015 prepared & submitted to the OAG.

#### Plans for 2016/17 by Vote Function

1 Copy of the District Annual Performance report prepared. 12 monthly and 4 quarterly Financial Statements prepared, Finance staff paid salaries for 12 months, Shs 35,885,750 of Local service tax to be collected, District Budget and workplan for 2016/2017 approved, 1 Budget conference held by 30th September 2016, 22 Cash books, 44 abstracts & 22 votes books procured. Revenue receipts printed and 15 copies of Final Accounts for the financial year 2015/2016 prepared.

#### Medium Term Plans and Links to the Development Plan

- Completion of the finance, planning and internal audit office block link to DDP, Procurement of furniture and re-tooling of the sector, Mobilisation of financial resources to fund district development projects, Preparation of district plans, budgets and performance reports.

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

Nil

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

#### 1. Low Local Revenue Base

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## Workplan 2: Finance

This is associated with mushrooming markets from neighbouring Districts & scrapping of 0.2% charge on contractors

### 2. Low Staffing Level

This is causing accumulation of work among some staff leading to late submission of reports and budgets.

### 3. Poor Internet System

Leads to poor communication especially timely receipt and action on information.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,357,061	366,438	655,006
District Unconditional Grant (Non-Wage)	14,964	23,843	191,876
District Unconditional Grant (Wage)	118,845	39,510	212,998
Locally Raised Revenues	52,335	11,364	52,335
Multi-Sectoral Transfers to LLGs	92,546	24,835	197,798
Other Transfers from Central Government		8,505	
Support Services Conditional Grant (Non-Wage)	1,078,372	256,374	
Unspent balances – UnConditional Grants		2,008	
<i>Development Revenues</i>	100	0	3,935
District Discretionary Development Equalization Grant		0	3,935
Multi-Sectoral Transfers to LLGs	100	0	
<b>Total Revenues</b>	<b>1,357,161</b>	<b>366,438</b>	<b>658,941</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,357,061	350,538	655,006
Wage	118,845	39,510	216,021
Non Wage	1,238,216	311,028	438,985
<i>Development Expenditure</i>	100	0	3,935
Domestic Development	100	0	3,935
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,357,161</b>	<b>350,538</b>	<b>658,941</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of Shs 366,438,000 was received which was an overperformance of 2% above the 25% target for first quarter. Revenue over performed because of over transfers for the political leaders' salaries and Unconditional Grant NW to cater for mandatory Council meetings. Meanwhile, a total of Shs. 350,538,000 was spent - all on recurrent activities. Expenditure over performance by 1% of the target for first quarter (25%).

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 658,941,048 is expected to be received and spent. This is a decline of 51.4% from the revenue and expenditure budget of FY 2015/2016. The decline in revenue and expenditure is mainly due to the shifting of pensions to Administration sector.

### (ii) Summary of Past and Planned Workplan Outputs

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## Workplan 3: Statutory Bodies

### Physical Performance in the first quarter of 2015/16

2 Contracts & 1 Evaluation Committee meetings held, 80 copies of bidding documents produced, 3 monthly and first quarter report produced and submitted to relevant ministries, 1 district council and committees' meetings held, 3 DEC meetings held, 1 DSC meeting held.

### Plans for 2016/17 by Vote Function

Salaries of all staff, Political leaders and DSC Chairperson paid for 12 months. Gratuity for members of District Executive Committee and DSC Chairperson paid for 1 year, 1 job advert published in a national news paper, 12 District Contracts Committee and 12 Evaluation Committee meetings held, 140 land titles processed and 12 Area Land Committees trained, 150 disciplinary cases disposed by the District PAC.

### Medium Term Plans and Links to the Development Plan

Procure 1 motor cycle for DSC, procurement of furniture, conduct council, committees and DEC meetings, procurement of works, supplies and services, disposal of district assets, recruitment of district staff, processing of land applications..

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

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

#### 1. Low Staffing

The sector has no substantive technical head (PPO DSC, Senior Procurement Officer and Secretary District Land Board).

#### 2. Low Responses to Requests for Bids

Few bidders express interest for works, supplies and services advertised making some activities remain un bided for; especially on consultancy activities.

#### 3. 20% Restriction on Council Expenditure

Council expenditure is restricted to a max. of 20% of previous local revenue collections. Unfortunately, the collections in Kaberamaido are so low to sustain Council operations.

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	660,920	82,753	600,808
District Unconditional Grant (Non-Wage)	8,065	1,500	8,462
District Unconditional Grant (Wage)	455,530	42,723	356,643
Locally Raised Revenues	4,005	155	4,005
Multi-Sectoral Transfers to LLGs	18,429	8,977	16,052
Other Transfers from Central Government	43,099	0	43,099
Sector Conditional Grant (Non-Wage)	34,599	8,650	75,763
Sector Conditional Grant (Wage)	96,797	6,802	96,785
Support Services Conditional Grant (Non-Wage)	397	99	
Unspent balances – Other Government Transfers		13,847	
<i>Development Revenues</i>	250,048	74,791	138,417

# Vote: 514 Kaberamaido District

## Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Grant	239,023	59,756	
District Discretionary Development Equalization Grant	3,477	0	134,917
Multi-Sectoral Transfers to LLGs	7,547	1,414	3,500
Unspent balances – Conditional Grants		13,621	
<b>Total Revenues</b>	<b>910,967</b>	<b>157,544</b>	<b>739,224</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	664,397	66,044	600,808
Wage	559,827	51,400	456,451
Non Wage	104,570	14,644	144,357
<i>Development Expenditure</i>	246,571	23,519	138,417
Domestic Development	246,571	23,519	138,417
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>910,967</b>	<b>89,564</b>	<b>739,224</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

Shs.157,544,000 was realised; an underperformance of 11% against the 28% target for the qtr. This is mainly due to non remittances for Re-stocking & Avian Influenza Virus & low transfers for uncond. grant NW & local revenue. On expenditure, a total of 89,564,000/= was spent; an under performance of 18% vis-à-vis the 28% target for the qtr - arising from delays in the procurement process for capital projects.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The Department plans to receive and spend a total of UGX. 739,224,000 against the previous budget of UGX 910,967,000. Comparatively, the department's budget has declined by 18.8 % arising from the reduction in dev't allocation for PRDP and also reductions in multisectoral allocations.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Livestock diseases monitored and controlled in 12 LLGs, 1st Quarter reports prepared for the 4 sub-sectors. 3 BMU communities sensitised, tsetse trap deployments monitored & supervised, 225 farmers sensitized on tsetse and trypanosomiasis control in 2 Sub-counties.

#### Plans for 2016/17 by Vote Function

1 Mini fish Feed Mixer installed, procure; 150 bags of disease tolerant cassava (NASE 19), 30 bags of orange flesh potatoe vines and agricultural inputs for farmers. Procure assorted accaricides, equipment, chemicals and modern beehives.

#### Medium Term Plans and Links to the Development Plan

Provision of agricultural inputs, maintenance of 1 mini laboratory, completion of 1 mini animal, poultry & fish feed mixture, enforcement of regulations, Provision of market information, audit of 3 SACCOs, training of 6 cooperative societies' members, deployment of 600 tsetse traps, Conduct 4 Farmer trainings, Data collection & promotion of nutrition education programs.

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

Sensitisation of farmers on improved production and productivity by Kaberamaido Petencostal Assemblies of God (PAG) development mission Programme and SORUDA.

# Vote: 514 Kaberamaido District

## Workplan 4: Production and Marketing

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

#### 1. Pests, vectors and diseases

Livestock, wild and domestic animals act as reservoir hosts for plant pests and diseases, thus posing a threat to food security and causing loss of incomes.

#### 2. Low adoption of recommended farming practices

Low adoption to new recommended production technologies and skills, high use of local technologies and generally a traditional approach to farming as a living.

#### 3. Erratic weather patterns

Unexpected prolonged droughts followed by excessive rains (floods) resulting into crop failures, pests and disease outbreaks.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,905,154	478,157	1,894,934
District Unconditional Grant (Non-Wage)	19,345	1,800	19,841
Locally Raised Revenues	3,101	120	3,101
Multi-Sectoral Transfers to LLGs	28,861	3,685	24,698
Sector Conditional Grant (Non-Wage)	349,321	87,330	343,264
Sector Conditional Grant (Wage)	1,504,030	385,098	1,504,030
Support Services Conditional Grant (Non-Wage)	496	124	
<i>Development Revenues</i>	1,718,793	433,163	902,263
Development Grant	903,802	180,760	61,438
District Discretionary Development Equalization Grant	50,000	17,595	246,430
Donor Funding	560,736	131,382	560,736
Multi-Sectoral Transfers to LLGs	32,772	12,576	33,658
Transitional Development Grant	171,483	42,871	
Unspent balances – Conditional Grants		47,702	
Unspent balances – UnConditional Grants		276	
<b>Total Revenues</b>	<b>3,623,947</b>	<b>911,320</b>	<b>2,797,197</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,905,154	457,422	1,894,934
Wage	1,504,030	385,098	1,504,030
Non Wage	401,124	72,324	390,904
<i>Development Expenditure</i>	1,718,793	219,458	902,263
Domestic Development	1,158,057	76,801	341,526
Donor Development	560,736	142,657	560,736
<b>Total Expenditure</b>	<b>3,623,947</b>	<b>676,880</b>	<b>2,797,197</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of \*UGX 911,320,000 was received; an underperformance of 2% of the 27% annual revenue target for this time. Underperformance in revenue was mainly due to low allocations in local revenue, unconditional grants (NW) & low receipts in donor grants. A total of UGX. 676, 880,000 was spent which was an underperformance of 8% against the

# Vote: 514 Kaberamaido District

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## **Workplan 5: Health**

27% target for the qtr - arising from the incomplete procurement processes for most works.

### *Department Revenue and Expenditure Allocations Plans for 2016/17*

In the FY 2016/2017, the dept has forecast to realise and spend a total revenue of Shs.2,797,197,000 to implement both Higher and Lower Local Gov'ts activities. This is a reduction of Shs.826,750,000 (22.8%) from the budget of FY 2015/2016; the reason being the exclusion of revenues from hospital dev't grant and reduction in multisectoral allocations. In addition unspent balances have been omitted in the revenue forecasts for 2016/2017.

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2015/16*

Construction of maternity ward on-going in Aperkira, retentions paid for medical waste constructed in Kalaki HC III and a 2 Stance pit latrine in Kakure HC II. Mass measles immunisation conducted in 12LLGs.

#### *Plans for 2016/17 by Vote Function*

The sector anticipates to have attained the following key outputs: 13 water tanks rehabilitated, 1 Vehicle procured for DHO, Solar batteries procured for LHUs, Theatre at Kalaki HCIII completed, 208 staff paid salaries, 1 kitchen constructed at Anyara HCIII and all Hus on power grid connected to electricity power.

#### *Medium Term Plans and Links to the Development Plan*

Construction of 1 kitchen house, procurement of 1 double cabin for DHO, Rehabilitate all water harvesting systems in Hus, construction of 1 Theatre at Kalaki HCIII, Procure, install and rehabilitate solar systems in Hus, Connect all the Hus on the power grid to Hydro electricity power.

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

Recruitment & payment of salaries of contract health staff by Baylor (U), Installation & operation of DHIS2, Re-printing of HMIS tools, guidelines & SOPs. Annual quality assurance, supervision, HIV testing & counseling, referral of PMTCT clients & data quality assessments (DQA), Supply of Starter kits, water guard & filter clothes for the Positively Living Persons' Project by PACE. Procurement of buffer stocks of HIV/AIDS medicines & supplies. Installation of drug storage facilities.

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

#### *1. Inadequate Accommodation*

Approximately 40% of the district staff are not accommodated in the government facilities. This has led to a number of staff turning down appointments while others are leaving the District thus hindering attraction and retention of staff.

#### *2. Lack of Office Vehicles (both cars and motorcycles)*

Available vehicles & motorcycles at the DHO's office are obsolete & very expensive to maintain & thus rendering support supervision hard. There is no transport at lower health facilities hence outreaches aren't appropriately implemented.

#### *3. Incomplete development projects and delayed funds*

Lack of capacity by the contractors and multiple contracts executed by contractors within and in different districts. These have led to incomplete projects in the sector.

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## **Workplan 6: Education**

### **(i) Overview of Workplan Revenue and Expenditures**

# Vote: 514 Kaberamaido District

## Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	7,130,605	1,876,394	7,183,259
District Unconditional Grant (Non-Wage)	5,895	1,700	6,589
District Unconditional Grant (Wage)	71,151	7,979	73,540
Locally Raised Revenues	4,753	1,813	4,753
Multi-Sectoral Transfers to LLGs	3,496	361	15,196
Other Transfers from Central Government	12,045	0	7,545
Sector Conditional Grant (Non-Wage)	1,370,568	446,018	1,413,642
Sector Conditional Grant (Wage)	5,662,003	1,418,350	5,661,994
Support Services Conditional Grant (Non-Wage)	695	174	
<i>Development Revenues</i>	674,459	131,895	694,333
Development Grant	567,985	113,597	207,174
District Discretionary Development Equalization Grant		0	327,378
Multi-Sectoral Transfers to LLGs	106,474	16,521	159,782
Unspent balances – Conditional Grants		1,777	
<b>Total Revenues</b>	<b>7,805,064</b>	<b>2,008,288</b>	<b>7,877,593</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	7,130,605	1,876,176	7,183,259
Wage	5,733,154	1,426,328	5,735,534
Non Wage	1,397,451	449,847	1,447,725
<i>Development Expenditure</i>	674,459	110,603	694,333
Domestic Development	674,459	110,603	694,333
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,805,064</b>	<b>1,986,779</b>	<b>7,877,593</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

UGX. 2,008,288,000 was received in total posting a performance of 26% as per target for 1st qtr. However, revenue from the District UCG Wage, UNEB & Multisectoral allocations still under performed - arising from vacant posts among other reasons. As for expenditure, a total of UGX. 1,986,779,000 was utilised which was a marginal under performance of just 1% off the 26% target of for this quarter. This was majorly due to dev't projects in the LLGs - still at bidding level of procurement.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 7,877,592,000 is projected in revenue & expenditure to be raised from: Central Gov't Transfers, Shs. 7,690,341,523 (99.5%); Local Revenue, Shs. 4,753,005 (0.1%) & Multisectoral transfers, Shs.174,978,012 (2%). Comparatively, revenue & expenditure estimates have increased by 2% from the budget of FY 2016/2017 - arising from increase in nearly all grants to the sector, especially sector conditional grant NW, Dist.Uncond. Grant NW & multisectoral transfers.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

100 primary schools, 13 Secondary schools & 2 tertiary institutions inspected; 12 project sites monitored & supervised, 1st quarter UPE & SFG reports submitted to MoESTS. Capital works on-going on 20 classrooms in 6 primary schools (Katinge, Kachilo, Gwetom, Achilo Corner, Oriamo and Ogwolo Primary Schools).



# Vote: 514 Kaberamaido District

## Workplan 6: Education

### Plans for 2016/17 by Vote Function

Pay salaries to 840 primary school teachers, supply 134 three seater desks to 4 primary schools, construct 6 new classrooms, rehabilitate 7 classrooms and construct 12 latrine stances, procure 1 motor cycle and Rehabilitate Education block .

### Medium Term Plans and Links to the Development Plan

The key medium term plans for the department as laid down in the DDP include: Supply 126 three seater desks to 6 primary schools, construct 6 new classrooms, rehabilitate 7 classrooms and construct 12 latrine stances, procure 1 motorcycle and Rehabilitate Education block.

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

The following partners are likely to continue supporting the Education sector in 2016/2017: EQUIP/CEREDO - on teacher training, supervision and provision of mid-day meals in primary schools. Child Fund International - Training of teachers, monitoring and supervision and assessment of learners competencies and Building Tomorrow on Construction and equipping of Community Primary Schools in Akolodongo P/S in Apapai Sub County and Oyomai P/S in Kakure Sub County.

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

#### 1. Low District ceiling for primary school teachers.

The approved ceiling is 905 yet the pupil enrolments are rising annually. The required ceiling would be 1,183 as per pupil enrolment recorded at 65,024 for the 3rd term of 2014 and based on the national ratio of 55 Pupils : 1 teacher.

#### 2. Inadequate school infrastructure facilities.

The pupil - classroom ratio (111:1), Pupil - latrine stance ratio (59:1) & Pupil - desk ratio (5:1) are still very high compared to the national averages. Similarly, the teacher - permanent house accommodation ratio (6:1) is also very high vis-à-vis 1:1.

#### 3. Low staffing at DEO's Office.

The pupil - classroom ratio (111:1), Pupil - latrine stance ratio (59:1) & Pupil - desk ratio (5:1) are still very high compared to the national averages. Similarly, the teacher - permanent house accommodation ratio (6:1) is also very high vis-à-vis 1:1.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	737,640	139,084	740,157
District Unconditional Grant (Non-Wage)	56,521	4,950	6,918
District Unconditional Grant (Wage)	63,900	8,592	108,371
Locally Raised Revenues	3,156	789	3,156
Multi-Sectoral Transfers to LLGs	185,343	31,214	193,190
Other Transfers from Central Government	428,521	93,489	428,521
Support Services Conditional Grant (Non-Wage)	198	50	
<i>Development Revenues</i>	822,401	189,405	1,026,874
Development Grant	708,738	140,348	512,003
District Discretionary Development Equalization Grant	86,873	16,899	493,608

# Vote: 514 Kaberamaido District

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	10,725	2,142	10,725
Multi-Sectoral Transfers to LLGs	16,065	7,871	10,538
Unspent balances – Conditional Grants		22,146	
<b>Total Revenues</b>	<b>1,560,041</b>	<b>328,489</b>	<b>1,767,031</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	687,640	62,601	740,157
Wage	73,919	11,030	114,418
Non Wage	613,721	51,571	625,739
<i>Development Expenditure</i>	872,401	24,181	1,026,874
Domestic Development	872,401	24,181	1,026,874
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,560,041</b>	<b>86,782</b>	<b>1,767,031</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of Shs. 328,489,000 was received; an underperformance of 8% against the 29% target for 1st qtr. Underperformance of revenue was largely due to low allocations of all grants except multisectoral transfers & PAF Monitoring. In regard to expenditure, a total of Shs. 86,782,000 was spent which was an under performance of 23% against the target of 29% for the qtr - the main reason being non clearance of authority for Force Account .

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 1,767,031,000 is expected to be received and spent. This is an increase of 14.5% from the budget of FY 2015/2016 - arising from increased allocations from LLGs and increased allocations for wages and discretionary dev't equalisation grant for road rehabilitat and new building constructions (Administration block and works yard fence).

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The following were the key outputs for the quarter: 360.15 Km of district feeder roads were routinely maintained, Design of low cost seal road section, formation of road committees for Kobulubulu - Okile road and development of bills of quantities for the force account projects completed.

#### Plans for 2016/17 by Vote Function

Routinely maintain 360.15 Km of district feeder roads (Manual), Mechanised Routine maintenance of 13.1 km of district feeder roads, open 7.5 km of community access roads, rehabilitate 17.25 km of district feeder roads, low cost sealing of 1.5 km of district feeder roads, construction of 1 fence for works yard, construct 1 office block for Aperkira Sub-County and Build the capacity of 1 staff in construction planning & management.

#### Medium Term Plans and Links to the Development Plan

Routine maintenance of district feeder roads (360.15km), Mechanised routine maintenance of 13.1 km of district feeder roads, opening of 7.5 Km of access roads, operation & maintenance of district roads equipment, rehabilitation of 139.88 km of district & community access roads, low cost sealing of 1.5 km of district feeder roads & Phased construction of works yard.

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

Nil

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

# Vote: 514 Kaberamaido District

## Workplan 7a: Roads and Engineering

### 1. Budget Cuts

This negatively affects the execution of planned interventions and leads to non achievement of set targets.

### 2. Return of Retention Money by MoFPED

This affects smooth management of contracts as it is lawful that this money be retained in order to allow the client monitor defects within a stipulated time frame and also its part and value of the already completed works which only awaits maturity time.

### 3. The Rigid Staffing structure

The Module C structure does not allow for staff growth and this affects promotional ladders for staff serving in the department.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	23,633	5,441	59,702
District Unconditional Grant (Wage)	18,529	4,632	19,251
Multi-Sectoral Transfers to LLGs	4,906	759	3,250
Sector Conditional Grant (Non-Wage)	0	0	37,201
Support Services Conditional Grant (Non-Wage)	198	50	
<i>Development Revenues</i>	351,027	71,349	254,557
Development Grant	351,027	70,205	254,557
Unspent balances – Conditional Grants		1,144	
<b>Total Revenues</b>	<b>374,660</b>	<b>76,790</b>	<b>314,259</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	23,633	5,332	59,702
Wage	18,529	4,632	19,251
Non Wage	5,104	700	40,451
<i>Development Expenditure</i>	351,027	15,408	254,557
Domestic Development	351,027	15,408	254,557
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>374,660</b>	<b>20,741</b>	<b>314,259</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of Shs. 76,790,000 was received, posting an under performance of 12% from the quarter target of 32%. This was because of low allocations in Multi-sectoral Transfers. The Treasury also released only 20% of the expected dev't funds instead of 33%. In terms of expenditure, a total of Shs. 20,741,000 was utilized, an under performance of 26% off the 32% target for the qtr - arising from incomplete procurement of works.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector forecasts to receive and spend a total of Shs. 314,259,253 in 2016/2017 against a budget of Shs. 374,660,000 for FY 2015/2016. This is a reduction of 16.1% attributed to the reduction in Central Gov't transfers for Water. Previously it was Shs. 351,027,000 but is forecast to reduce to Shs. 291,758,000 which in proportional terms represents a reduction of 16.9%).

# Vote: 514 Kaberamaido District

## Workplan 7b: Water

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

1 Extension staff quarterly review meeting held, 22 water sources tested for water quality, 1 District WATSAN Coordination committee meeting held, 13 Water & Sanitation Committees formed & sensitized, Data collection and analysis carried out for 1st quarter, Submission of the 1st qtr 2015/2016 & 4th qtr FY 2014/15 reports made to the sector ministry.

#### Plans for 2016/17 by Vote Function

Rehabilitation of 6 boreholes; drilling and installation of 7 deep Boreholes; Phase 2 construction of a piped water supply system in Alwa Trading Center in Alwa Sub-County; and Promotion of community based management, sanitation and hygiene promotion in locations earmarked under the planned projects.

#### Medium Term Plans and Links to the Development Plan

The 2016/2017 Work plan intends to undertake the following activities extracted from the 5 year DDP: Construction of rehabilitation of 6 boreholes; Deep Borehole Drilling and Installation of 7 hand pumps; Phase 2 construction of a piped water supply system in Alwa Trading Center - Alwa Sub-county. Promotion of community based management of safe water sources; and, sanitation and hygiene promotion.

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

There is no additional support expected yet from the NGOs and or Donors.

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

#### 1. Sharp decline in funding

The sharp drop in IPF for water grant & the percentage allocation as per the guidelines is going to cripple the operation & office running of the water office which includes payment of contract salaries- this will mostly impact on vehicle maintenance.

#### 2. LGOBT software design for the water sector

The current locations of new water points in the tool is by S/county, because the Village location is only known after the S/county has approved the villages to compete, the Extension staff assesses and declares wining village in Qtr1 of the plan year

3.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	137,713	20,520	119,132
District Unconditional Grant (Non-Wage)	7,862	1,100	7,862
District Unconditional Grant (Wage)	107,707	14,539	86,874
Locally Raised Revenues	4,316	272	4,316
Multi-Sectoral Transfers to LLGs	6,380	1,643	10,132
Sector Conditional Grant (Non-Wage)	11,448	2,862	9,947

# Vote: 514 Kaberamaido District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – UnConditional Grants		104	
<i>Development Revenues</i>	1,201	389	8,111
District Discretionary Development Equalization Grant		0	4,722
Multi-Sectoral Transfers to LLGs	1,201	389	3,389
<b>Total Revenues</b>	<b>138,914</b>	<b>20,909</b>	<b>127,242</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	137,713	16,903	119,132
Wage	107,707	14,539	86,874
Non Wage	30,006	2,364	32,257
<i>Development Expenditure</i>	1,201	0	8,111
Domestic Development	1,201	0	8,111
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>138,914</b>	<b>16,903</b>	<b>127,242</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

Shs. 20,909,000 was received in total which was an underperformance of 10% off the 25% target for the quarter. The underperformance was due to less transfers from all grants except Wetlands Conditional Grant & Multi-sectoral Transfers. In regard to expenditure, a total of Shs. 16,903,000 was spent which was an under performance of 13% for the target. It was an end of quarter target. This arose because of unfavourable dry weather for wetlands restoration.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 127,242,000 is expected to be received and spent in 2016/2017 which is a decrease of 8.4% from the budget of FY 2015/16. The reduction is due to exclusion of unspent balances, vacant posts and low allocations from LLGs.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter, the following key outputs had been achieved by the Sector: 6 Staff paid salaries for 3 months at Kaberamaido District Headquarters, production of wetland action plan data collection process started 1 acre of tree woodlot in Amejje Village done.

#### Plans for 2016/17 by Vote Function

Pay 8 staff salaries for 12 months, establish 1 tree nursery bed at district headquarters, plan 1 ha of tree woodlot at Amejje village Kaberamaido Sub-county Formulate 8 Water Shed Management Committees. Conduct physical Planning of 5 trading centers, conduct 4 forest patrols and environment compliance monitoring visits.

#### Medium Term Plans and Links to the Development Plan

Pay staff salaries, establish and maintain forest plantations, Re-demarcation and restoration of wetlands, Formulate Water Shed Management Committees, Conduct environmental monitoring and compliance surveys, physical planning of Gov't institutions and trading centres.

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

No NGO has shown interest

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

# Vote: 514 Kaberamaido District

## Workplan 8: Natural Resources

### 1. Lack of Transport Equipment

This makes implementation of field activities very difficult as officers can not adequately perform field operations

### 2. Wetland and Forest Reserve Encroachment.

This makes demarcation activities sustainable use difficult as people tend to own these resources.

### 3. Bush Fires

This affects negatively the culture of establishing tree woodlots as most people fear to lose after investment in the activity

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	249,237	66,726	566,517
District Unconditional Grant (Non-Wage)	7,648	2,520	7,648
District Unconditional Grant (Wage)	130,415	29,908	152,346
Locally Raised Revenues	13,061	515	13,061
Multi-Sectoral Transfers to LLGs	43,092	11,267	50,374
Other Transfers from Central Government	12,755	9,923	299,717
Sector Conditional Grant (Non-Wage)	42,266	12,277	43,371
Unspent balances – Other Government Transfers		316	
<i>Development Revenues</i>	362,202	2,342	4,362
District Discretionary Development Equalization Grant	3,427	685	
Multi-Sectoral Transfers to LLGs	71,813	1,657	4,362
Other Transfers from Central Government	286,963	0	
<b>Total Revenues</b>	<b>611,438</b>	<b>69,068</b>	<b>570,878</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	249,237	49,533	566,517
Wage	140,711	32,408	161,416
Non Wage	108,526	17,125	405,101
<i>Development Expenditure</i>	362,202	1,657	4,362
Domestic Development	362,202	1,657	4,362
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>611,438</b>	<b>51,189</b>	<b>570,878</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

UGX 69,068,000 was received in total which was an under performance of 14% against the 25% target for the end of the qtr. Under performance was due to low transfers of local revenue, Uncond. Grants (W & NW) & non receipts in other transfers from OPM. In terms of expenditure, a total of UGX 51,189,000 was spent, an under performance of 17% against the 25% target for the qtr. This arose due to competing gov't programmes like SAGE & YLP that diverted staff from executing core activities.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of UGX. 570,878,323 is projected to be received and spent. This is a reduction of UGX 40,560,000 (7.1%) against the budget for FY 2015/2016. The reduction is largely because of the exclusion of LGMSD CDD in the

# Vote: 514 Kaberamaido District

## ***Workplan 9: Community Based Services***

allocations for both Multisectoral transfers and the HLG. In addition, NUSAF2 has wound up and not include in the revenue estimates.

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2015/16*

Support Supervision of 60 FAL Instructors in 12 LLGs and capacity of Sub-county 12 technical staff was built to implement projects under the under the department.. FAL graduation ceremonies conducted in 2 combined venues covering 12 LLGs, 1 FAL coordination meeting was conducted at Kaberamaido District Headquarters.

#### *Plans for 2016/17 by Vote Function*

Pay monthly salary for 18 Community Based services departmental staff, Prepare and submit 4 Physical progress and 4 financial Reports to the MoGLSD. Train 600 FAL learners in 12 LLGs, 6 IGAs for Persons with Disability funded, undertake desk and field appraisal of 12 project proposals for Disability and YLP projects, Transfer of funds to 40 YLP projects, Facilitate capacity of Sub-county technical staff with 70 % of the Sector Conditional Grant.

#### *Medium Term Plans and Links to the Development Plan*

Pay monthly staff salaries, Prepare and submit Physical progress and financial Reports, Train FAL learners in 12 LLGs, Support IGA for PWDs and Youth, undertake desk and field appraisal of project proposals. Transfer of funds to Projects, build capacity of Sub-county technical staff, follow up and settle juvenile cases, promote and protect child rights.

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

Protection of human rights including that of women and children by Uganda Human Rights Commission, Care and Protection of orphans and vulnerable children by KOSAN, OWEFHA, POPOWV, Implementation of monthly income support programme for the elderly under the SAGE programme by ESP Secretariat. It is expected that Monitoring and supervision shall be done by other partners including local NGOs/CBOs in the district. Finanacial Support to elders and vulnerable households is being undertaken by SAGE unit

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

#### *1. Low capacity and lack of adequate institutional framework*

There is low capacity and lack of adequate institutional framework at the community levels for operations and maintenance of established structures especially community access roads and boreholes.

#### *2. Low Staffing level*

The department of Community Based Services is operating at only 42% of the established staffing structure. This is not compatible with the heavy workload the slim staff do and as such leads to ineffectiveness and inefficiency.

#### *3. Delays in Community response*

There is normally a delay by the communities to respond to call for expression of interest for community initiated projects. They require a lot of push to Initiate and submit community project proposals for CDD projects leading to low absorption.

## ***Workplan 10: Planning***

### **(i) Overview of Workplan Revenue and Expenditures**

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>

# Vote: 514 Kaberamaido District

## Workplan 10: Planning

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	114,516	16,718	114,934
District Unconditional Grant (Non-Wage)	45,169	3,750	51,814
District Unconditional Grant (Wage)	43,213	4,526	50,046
Locally Raised Revenues	5,524	3,470	5,524
Multi-Sectoral Transfers to LLGs	13,965	842	7,550
Support Services Conditional Grant (Non-Wage)	6,645	1,661	
Unspent balances – UnConditional Grants		2,469	
<i>Development Revenues</i>	202,815	77,061	71,728
District Discretionary Development Equalization Grant	181,087	36,217	50,000
Donor Funding	21,728	16,262	21,728
Unspent balances – Conditional Grants		17,829	
Unspent balances - donor		5,518	
Unspent balances – UnConditional Grants		1,234	
<b>Total Revenues</b>	<b>317,331</b>	<b>93,779</b>	<b>186,662</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	107,561	10,015	114,934
Wage	43,213	4,526	50,046
Non Wage	64,348	5,489	64,888
<i>Development Expenditure</i>	209,770	42,469	71,728
Domestic Development	188,042	20,829	50,000
Donor Development	21,728	21,640	21,728
<b>Total Expenditure</b>	<b>317,331</b>	<b>52,483</b>	<b>186,662</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

The sub-sector received a total revenue of Shs. 93,779,000 implying an overperformance of 5% from the 25% target for 1st quarter. This is attributed to over transfers in donor grants, local revenue and unspent balances brought forward from FY 2014/2015. In regard to expenditure, a total of Shs. 52,483,000 was spent implying 17% of the annual budget and a shortfall of 8% off the 25% target for 1st Qtr.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 186,662,000 is expected to be received and spent. Total revenue and expenditure forecast has declined by 39.9% of the budget for FY 2015/2016 arising from the reduction of the development grant. This is because most of the works on the office project was done in the first two phases & the last phase is now for planned for completion.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

2 Staff paid salaries for 3 months; 3 DTPC minutes produced. Part payment made for installation of a LAN in 2014/2015. 12,063 births registered. 5,746 Short birth certificates distributed. 3 Copies of Final Performance Contract 2015/2016 produced. 1 LGMSD Physical progress and accountability report (4th Qtr FY 2014/2015) produced, 1 Quarterly Form B Performance report (4th Qtr FY 2014/2015) produced.

#### Plans for 2016/17 by Vote Function

Complete rehabilitation and expansion of 1 Finance, Planning and Audit Office block, prepare 12 quarterly progress reports, prepare 3 annual workplans, Produce 4 quarterly Monitoring reports, disseminate the five year DDP, hold 12 DTPC meetings, produce 12 copies of the BFP and performance contract FY 2016/2017, train 1 staff on a short course



# Vote: 514 Kaberamaido District

## Workplan 10: Planning

in financial management for non financial managers; install 1 LAN internet system in the new Planning Unit Office Block.

### Medium Term Plans and Links to the Development Plan

Rehabilitation and expansion of Finance, Planning and Audit Office block; preparation of quarterly progress reports and annual workplans; Production of quarterly Monitoring reports, DTPC meetings, preparation of the BFPs and performance contracts; installation of a LAN internet system in the new Office Block.

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

Registration of births, printing and distribution of short birth certificates in 12 LLGs supported by UNICEF Uganda Country Programme.

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

#### 1. Under Staffing Within the Planning Unit & in Other Dep'ts

The Unit lacks a Principal Planner, Pop. Officer, Statistician, Secretary & Driver but, the vol. of work has increased with introduction of several public service reforms. This has led to inefficiency among existing staff.

#### 2. Poor coordination of dev't efforts between the District & its partners

There are no effective private sector & NGO coordination structures to harmonise dev't resources and interventions of the CSOs & private sector in the District. Most of the CSOs & private sector organisations are weak & work in isolation of the District.

#### 3. Weak Community Planning Structures.

The PDCs are the main link to Community Planning but where they exist, most of them haven't been comprehensively trained to coordinate planning at community level & generate concrete community action plans. In other cases, they aren't fully constituted.

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	46,729	11,210	70,440
District Unconditional Grant (Non-Wage)	7,102	1,500	8,516
District Unconditional Grant (Wage)	25,791	6,443	42,245
Locally Raised Revenues	3,180	726	3,180
Multi-Sectoral Transfers to LLGs	9,242	2,188	16,498
Support Services Conditional Grant (Non-Wage)	1,414	354	

# Vote: 514 Kaberamaido District

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>46,729</b>	<b>11,210</b>	<b>70,440</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	46,729	10,878	70,440
Wage	31,456	7,874	45,269
Non Wage	15,274	3,005	25,171
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>46,729</b>	<b>10,878</b>	<b>70,440</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

A total of Shs. 11,210,000 was received; an underperformance of 1% off the 25% target for the end of the quarter. Underperformance in receipts arose due to low allocations of all grants except PAF monitoring & District Unconditional Grant Wage. In regard to expenditure, a total of Shs. 10,878,000 was spent; an underperformance of 2% from the 25% target for the end of the first quarter. Expenditure underperformance was mainly because of low revenue allocations.

### Department Revenue and Expenditure Allocations Plans for 2016/17

A total of Shs. 70,440 is projected to be received and spent against the previous budget of Shs. 46,729,000. This is an increase of Shs. 23,711,000 (50.7%) of the budget for FY 2015/2016. The budget increase is largely due to increase in District Uncond. Grant wage IPF for planned recruitment of Principal Internal Auditor and increased allocations in multisectoral transfers from Kaberamaido Town Council.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

15 Internal dep'l audits carried out. 1 Internal Audit report for Q4 2014/2015 produced & submitted to relevant officials on 28th - August, 2015. 1 Quarterly progress report produced & submitted to CAO's office & Admin., Finance & Planning Committee. 3 PAF projects monitored, 1 Quarterly Audit Monitoring Report produced & submitted to CAO's. 4 Audit staff paid salaries for 3 months.

#### Plans for 2016/17 by Vote Function

Pay salaries for the sector staff, audit 14 departmental Accounts at the district headquarters, 12 lower local governments, 92 UPE and 11 USE schoolss accounts and 20 Health centres both Gov't and PNFs. Monitor 24 PAF projects.

#### Medium Term Plans and Links to the Development Plan

Furnish the internal audit office, conduct routine audits, produce quarterly audit reports.

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

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

#### 1. Under Staffing.

Currently, the department lacks one principal internal auditor, and one examiner of accounts. The 3 staff that the sector is having, ie internal auditor, and 2 examiners of accounts, are overwhelmed with work sometimes making the sector lag behind.

## **Vote: 514** Kaberamaido District

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### ***Workplan 11: Internal Audit***

#### *2. Poor Transport Facilitation.*

The old and dilapidated 2 sector motorcycles are costly to maintain as they break down most of the time.

#### *3. Under Allocation of Funds.*

The department most times receives lower allocation of funds especially local revenue and unconditional grants wage. This makes it difficult for the department to implement its plans.