

Vote: 512 Kabale District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Kabale District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,711,967	571,102	730,172
2a. Discretionary Government Transfers	5,432,423	2,985,770	4,116,551
2b. Conditional Government Transfers	43,849,324	26,496,378	33,672,438
2c. Other Government Transfers	2,103,927	800,697	369,640
3. Local Development Grant		707,607	0
4. Donor Funding	922,170	973,788	3,113,363
Total Revenues	54,019,812	32,535,344	42,002,164

Planned Revenues for 2016/17

The district is anticipating to receive 90.8% of the District Budget from Central government transfers, from 1.7% Locally raised revenues, 7.4% from Donor funding. Generally, there is a decline in the district budget compared to last financial year 2015/2016 due to creation of Rubanda district out of Kabale. Its anticipated that 60.8% will finance staff salaries, 27.6% will cater for Recurrent expenditure, 4.2% for development expenditure while 7.4% for Donor expenditure.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,042,157	1,334,028	5,157,896
2 Finance	835,313	705,887	777,736
3 Statutory Bodies	8,481,336	826,723	1,225,524
4 Production and Marketing	942,413	491,631	745,123
5 Health	7,152,771	5,054,801	6,737,435
6 Education	29,843,843	21,333,883	23,849,313
7a Roads and Engineering	2,177,085	1,062,955	1,257,451
7b Water	767,342	451,918	869,622
8 Natural Resources	311,992	119,504	159,464
9 Community Based Services	1,146,410	439,583	844,731
10 Planning	184,467	147,749	299,855
11 Internal Audit	134,682	67,068	78,013
Grand Total	54,019,812	32,035,730	42,002,164
	<i>Wage Rec't:</i>	32,642,407	25,530,658
	<i>Non Wage Rec't:</i>	17,819,266	11,594,550
	<i>Domestic Dev't</i>	2,635,968	1,763,592
	<i>Donor Dev't</i>	922,170	854,434

Planned Expenditures for 2016/17

Facilitating private enterprises for increased investment, employment and economic growth. This is to allow the private sector to lead the economic interventions in the district.

Promotion of Production and Productivity in Primary growth Sectors especially agriculture. Strategic enterprises promotion will be the priority like temperate fruits, vegetables, coffee, and tea and livestock production. Increase the

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Executive Summary

stock and quality of strategic infrastructure to accelerate the district's competitiveness

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,711,967	571,102	730,172
Liquor licences	36,983	24,300	13,893
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	27,976	14,866	5,194
Property related Duties/Fees		0	5,400
Park Fees/Boda Boda	28,945	40,997	
Park Fees		0	7,304
Other fees and Charges/miscellaneous	152,936	33,691	
Miscellaneous	94,543	14,617	58,304
Market Fees	249,831	173,185	
Local Service Tax	195,854	160,179	332,672
Registration of Businesses		0	7,001
Local Government Hotel Tax		0	8,432
Other Fees and Charges		0	52,306
Lands and Surveys	47,223	18,301	
Land Fees (Kiruruma Farm)	11,800	2,500	
Land Fees		0	24,718
Business licences	92,381	38,209	50,763
Application Fees (Loans)	13,090	9,163	
Application Fees		0	13,249
Agency Fees(Tender Fees)	29,864	5,094	
Agency Fees		0	12,059
Advertisements/Billboards	17,300	3,698	4,400
Local Hotel Tax	10,500	4,648	
Rent & rates-produced assets-from private entities		0	38,880
Rent KDA houses	41,202	2,775	
Royalties	54,949	6,400	5,000
Sale of non-produced government Properties/assets		0	5,780
Sale of plots in KMC	540,000	0	
Sale of scrap	36,190	195	
Market/Gate Charges		0	84,818
Rent & Rates (Forestry)	30,400	18,285	
2a. Discretionary Government Transfers	5,432,423	3,693,377	4,116,551
District Discretionary Development Equalization Grant	707,607	707,607	273,514
Urban Unconditional Grant (Non-Wage)	254,238	208,757	157,931
Urban Discretionary Development Equalization Grant	0	0	71,085
District Unconditional Grant (Wage)	2,742,044	1,331,195	2,610,939
District Unconditional Grant (Non-Wage)	1,681,680	1,226,093	737,969
Urban Unconditional Grant (Wage)	46,854	219,725	265,113
2b. Conditional Government Transfers	43,849,324	26,496,378	33,672,438
Transitional Development Grant	22,000	16,500	492,808
Sector Conditional Grant (Wage)	29,909,424	21,414,205	22,869,607
Sector Conditional Grant (Non-Wage)	5,650,089	3,840,358	5,266,312
Pension for Local Governments	6,759,361	0	2,513,322

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A. Revenue Performance and Plans

Gratuity for Local Governments		0	1,039,450
Support Services Conditional Grant (Non-Wage)	583,777	319,191	390,000
General Public Service Pension Arrears (Budgeting)		0	331,943
Development Grant	924,674	906,124	768,996
2c. Other Government Transfers	2,103,927	800,697	369,640
CAIIP 3 Ministry of Local Government.	42,900	38,000	
DICOSS-MINISTRY OF TRADE	28,176	43,071	28,176
Ministry of Health		1,695	
Ministry of Education, Science, Technology & Sports		23,327	
UWA		15,000	
Unspent balances – Conditional Grants	17,354	0	
Roads maintenance - Uganda Road Fund	1,612,323	678,502	
MoGLSD	333,174	1,103	298,563
Ministry of Trade and Industry	70,000	0	
CAAIP-Ministry of Local Government		0	42,900
4. Donor Funding	922,170	697,269	3,113,363
UNICEF-Education		59,294	
GAVI		208,205	44,842
Global Fund-Ministry of Health	89,102	119	70,102
PACE		6,095	20,099
UNICEF-Community Based Nutrition	276,315	276,890	
USAID/SDS-HIV/AIDS	556,754	146,668	67,515
UNICEF		0	2,910,806
Total Revenues	54,019,812	32,258,824	42,002,164

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district is anticipating to collect locally raised revenue which forms 1.7% of the total budget compared to 3.2% in 2015/2016 financial year budget. The decline resulted from dropping the sources that were fetching zero money like sale of KMC plots which had the highest budget. However the district locally revenue reduced due to curving out Rubanda County to form Rubanda district.

(ii) Central Government Transfers

The district is anticipating to receive 90.9% of the District Budget from transfers of the financial year 2016/2017 compared to 95.1% in 2015/2016 FY. This increase was due to drop in local revenue and donor funding budget share and salary enhancement of teachers, health workers and other staff. However the district allocation decreased due to curving out Rubanda County to form Rubanda district. Donor funding indicated an increase for the financial year 2016/17.

(iii) Donor Funding

The district is forecasting to receive 7.4% of the total budget from Donor funding compared to 1.7% of financial year 2015/2016. The increase resulted from UNICEF commitment to support social services in the district in the financial year 2016/2017.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,703,992	1,238,925	5,082,241
District Unconditional Grant (Non-Wage)	247,687	277,722	83,639
District Unconditional Grant (Wage)	886,175	408,568	696,175
General Public Service Pension Arrears (Budgeting)		0	331,943
Gratuity for Local Governments		0	1,039,450
Locally Raised Revenues	147,568	73,770	34,855
Multi-Sectoral Transfers to LLGs	359,736	430,097	382,856
Other Transfers from Central Government	0	1,649	
Pension for Local Governments		0	2,513,322
Support Services Conditional Grant (Non-Wage)	62,826	47,120	
<i>Development Revenues</i>	338,166	152,157	75,655
District Discretionary Development Equalization Grant	121,869	116,013	36,515
District Unconditional Grant (Non-Wage)		0	10,137
Locally Raised Revenues	6,808	10,843	
Multi-Sectoral Transfers to LLGs	209,489	25,301	2,543
Transitional Development Grant		0	26,460
Total Revenues	2,042,157	1,391,083	5,157,896
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,696,992	1,198,380	5,082,241
Wage	886,175	488,066	726,312
Non Wage	810,816	710,314	4,355,929
<i>Development Expenditure</i>	345,166	135,648	75,655
Domestic Development	345,166	135,648	75,655
Donor Development	0	0	0
Total Expenditure	2,042,157	1,334,028	5,157,896

2015/16 Revenue and Expenditure Performance up to March

The department received 96% of the quarterly budgeted revenue of which 90.3% was spent leaving unspent balance of 57,054,002 at the end of the quarter. Cumulatively, the department received 68% of the expected funds of the financial year and spent 95.9% of the total budget received. This underperformance was attributed to unrealistic budgeting for the wages of staff, low release of local revenue budget and limited allocation to development budget of the LLGs during the financial year. However, during the quarter development budget performed poorly at 39%. Under recurrent, central government grants performed at 100% while discretionary revenue sources like local revenue was inadequate. However, multi-sectoral transfers performed well in LLGs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 12.3% of the total district budget compared to 4.3% during the financial year 2015/2016. 1.5% of the budget will cater for development activities while 98.5% for recurrent activities but salaries will form 14.1% of the departmental budget. The increased in budget was attributed by allocation of pensions, Pension Arrears & gratuity funds. The anticipated revenue will be raised from local resources and central government transfers.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Workplan 1a: Administration

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			45
No. (and type) of capacity building sessions undertaken	0	0	00
Availability and implementation of LG capacity building policy and plan	yes	Yes	
No. of computers, printers and sets of office furniture purchased	0	0	02
No. of existing administrative buildings rehabilitated	0	0	1
Function Cost (US\$ '000)	2,042,157	1,334,028	5,157,896
Cost of Workplan (US\$ '000):	2,042,157	1,334,028	5,157,896

2015/16 Physical Performance up to March

Staff salaries paid. Celebrated NRM day on 26th Jan 2016 at Janan Luwum SS in Katuna Town Council. Purchased UPS for DCAO. Installed power in Mines block. Submitted new case for defense to Solicitor General's office. Delivered wage projection for FY 2016/2017 to the ministry of Finance. Repaired computers. Monitored district assets, projects, and programs across 19 sub counties. Meeting with Prime minister. Travelled to Kampala for consultations with line ministries. Travelled to Kampala for pension data capture and approval. Held rewards and sanctions committee meeting. Held Top management meeting. Accessed new staff on pay roll. Prepared salaries and pension payments. Serviced printer/copier RICO 2501. Carried out nutrition awareness and mainstreaming in development. Projects supervised, implementation of government programmes supervised and monitored, staff mentored, support supervision carried out. Travelled to Kampala to receive Chairman's vehicle. Travelled to Kampala for meetings. Attended capacity building workshop on safe guarding and preserving documentary heritage in Mbarara.

Planned Outputs for 2016/17

Pay roll management for all staff. Maintain the communication strategy of the district. Appointment & deployment of staff. Coordinate Government programs and development partners for improved delivery in 22 LLGs. Ensure compliance with existing government laws and regulations. Intercom and wireless internet connected.

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

FOWODE is expected to facilitate the formation and operation of Village Budget Clubs in Maziba, and Kamwezi sub counties. This is intended to improve transparency and accountability in government Departments and improve service delivery. Free Air time provided by Private FM radio stations to help and facilitate the explanation and understanding of government programmes. Kick Corruption out of Kigezi: This will target good governance and transparency for improved service delivery.

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

1. Coordination

NGOs lack NGO Forum Coordinating their activities across the district.

2. Understaffing

Critical Staff e.g. Parish Chiefs are not adequate due to budgetary constraints and this affects service delivery in vacant parishes.

3. Lack transport

Departments do not have vehicles, this will affect monitoring and supervision of government programmes

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	835,313	703,476	701,576
District Unconditional Grant (Non-Wage)	224,187	203,717	45,867
District Unconditional Grant (Wage)	225,261	214,648	469,915
Locally Raised Revenues	66,747	29,064	15,070
Multi-Sectoral Transfers to LLGs	319,118	256,046	170,724
<i>Development Revenues</i>		2,442	76,160
District Unconditional Grant (Non-Wage)		0	76,160
Multi-Sectoral Transfers to LLGs		2,442	
Total Revenues	835,313	705,918	777,736
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	715,313	558,102	701,576
Wage	181,231	260,954	504,891
Non Wage	534,082	297,148	196,685
<i>Development Expenditure</i>	120,000	147,785	76,160
Domestic Development	120,000	147,785	76,160
Donor Development	0	0	0
Total Expenditure	835,313	705,887	777,736

2015/16 Revenue and Expenditure Performance up to March

The department received 126% of the budgeted funds during the quarter of which 168.4 % was absorbed leaving unspent balance of 30,967. Cumulatively the department received 85% of the budgeted annual revenue of which 99.99% was spent and performance more than the targeted apart from local revenue at 49%. Improved budget allocation performance was attributed to allocation of more funds under unconditional grant to purchase the double cabin pick up and unconditional grant-wage to pay salaries and LLGs budgeted activities and performed at 135%. High expenditure performance was attributed to purchasing the vehicle as the quoted price and reserve price was high. LLGs under multi-sectoral performed well in allocation of discretion funds and local revenue performed poor due to limited cash inflow.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 1.9% of the total district budget compared to 2.5% during the financial year 2015/2016. The budget will be allocated to recurrent activities at 100% but salaries will form 64.9% of the departmental budget. The activities will be financed through locally raised revenue and central government transfers.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481			

Vote: 512 Kabale District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/06/2016	30/06/2016	30/06/2017
Value of LG service tax collection	150000000	37860500	80000000
Value of Hotel Tax Collected	3300000	825000	1500000
Value of Other Local Revenue Collections	125000000	66127386	132903652
Date of Approval of the Annual Workplan to the Council	29/05/2016	0/1/5	30/04/2017
Date for presenting draft Budget and Annual workplan to the Council	4/4/2016	27/3/2016	
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/1/15	30/08/2016
Function Cost (UShs '000)	835,313	705,887	777,736
Cost of Workplan (UShs '000):	835,313	705,887	777,736

2015/16 Physical Performance up to March

Local revenue collection supervised and monitored in 19 sub counties and 3 town councils. Mentored staff 1 in Financial Management practices in the district. Monthly financial statements for January February and March 2016 produced & submitted to relevant authorities in time. Local revenue collection supervised and monitored in 19 sub counties and 3 town councils. Draft Budget and Work Plans for FY 2016/2017 made and laid before Council.

Planned Outputs for 2016/17

Local revenue enhanced and administered and financial management practiced. 2015/2016 Final Accounts and monthly financial statements produced and submitted to relevant authorities in time. Timely disbursement of funds to departments and LLGs in a transparent manner.

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

N/A

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

1. IFMS and OBT budget linkage

Heads of departments lack competence in the use of OBT and how it is integrated into IFMS budget. Also some heads of departments do not fully participate in generating the budget using the OBT

2. Flactuation of IPF's from Central Government

Fluctuations and unreliable Indicative planning figures from Central Government. The figures change during the middle of financial year and this undermines realistic planning and Budgeting for improved service delivery

3. Inadequate local Revenue

Unreliable local revenue collection due to inadequate database and political interference in revenue administration and management..

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 512 Kabale District

Workplan 3: Statutory Bodies

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	1,621,838	838,790	1,225,299
District Unconditional Grant (Non-Wage)	363,017	214,005	241,680
District Unconditional Grant (Wage)	280,040	168,351	529,225
Locally Raised Revenues	188,868	48,413	303,436
Multi-Sectoral Transfers to LLGs	334,488	185,093	150,957
Support Services Conditional Grant (Non-Wage)	455,425	222,928	
<i>Development Revenues</i>	100,137	200	225
Locally Raised Revenues	98,305	0	
Multi-Sectoral Transfers to LLGs	1,832	200	225
Total Revenues	1,721,975	838,990	1,225,524

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	8,197,854	826,523	1,225,299
Wage	280,040	183,120	529,225
Non Wage	7,917,814	643,403	696,073
<i>Development Expenditure</i>	283,482	200	225
Domestic Development	283,482	200	225
Donor Development	0	0	0
Total Expenditure	8,481,336	826,723	1,225,524

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 13% of the planned budget and utilized 96.3% leaving unspent balance of 12,266,932. There was over performance of district unconditional grant recurrent at 175%. Cumulatively, the department received 10% of the total annual budget of which 98.5% was utilized. This very poor budget performance was attributed to not incorporating Pensions for teachers and Local Governments grant and not receiving funds for construction of lock ups due and purchase of the district chairperson's vehicle under unconditional grant development component, DSC chairs' salaries and Ex-gratia for LC Is and IIs expected in 4th quarter. LLGs allocation was inadequate under multi-sectoral transfers. Locally raised revenues performed at 26% due to poor collections.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is anticipating to receive 2.9% of the district total revenue budget compared to 3.6% during the financial year 2015/2016 of which 0.02% will finance development expenditure while 99.98% will finance recurrent activities. The salaries will form 43.2% of the entire department budget during the financial year. The drop was due to curving Rubanda district out of Kabale, suspension of DSC, boards & commissions as well as Ex-gratia grants and removing Pension & gratuity grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382			
No. of land applications (registration, renewal, lease extensions) cleared	820	723	780
No. of Land board meetings	4	3	4
No. of Auditor Generals queries reviewed per LG	5	7	16
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (UShs '000)	8,481,336	826,723	1,225,524
Cost of Workplan (UShs '000):	8,481,336	826,723	1,225,524

Vote: 512 Kabale District

Workplan 3: Statutory Bodies

2015/16 Physical Performance up to March

Meetings held. Advert placed in the print media. Staff Appointed on transfer of service while others Appointed on promotion and others dismissed from service. Staff on Reprimand and interdiction lifted. Contracts committee meetings held. Sets of contracts committee minutes in place. Procurement plan drafted and evaluation reports made. 3rd Quarter report compiled and submitted to PPDA. Land meetings held and set of minutes in place and submitted to Ministry of lands, Housing and urban Development and Council Session held.

Planned Outputs for 2016/17

6 Council sessions held. 3 Standing Committee meetings conducted. 4 District Land Board meetings and 8 Public accounts Committee meetings Conducted. Reports prepared and submitted to the relevant authorities. 50 DSC sittings conducted. 4 quarterly reports prepared and submitted to the relevant authorities. 12 Contracts Committee meetings conducted. Procurement plan Prepared.

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

N/A

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

1. Inadequate funding

Persistent increase of prices for departmental consumables without corresponding budget provisions.

2. Limited Coordination of council activities.

The Council does not have sound vehicles for the District Chairperson as well as other Chairpersons of standing committees and hence the Chairperson depends on borrowing departmental vehicles and this undermines activity implementation

3. Inadequate office space

There is lack of space for both Procurement unit and district service commission to safely keep important departmental documents.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	663,221	432,636	689,724
District Unconditional Grant (Non-Wage)	54,883	27,500	6,484
District Unconditional Grant (Wage)	284,989	118,309	
Locally Raised Revenues	39,646	8,660	20,918
Multi-Sectoral Transfers to LLGs	7,601	9,440	10,501
Other Transfers from Central Government	28,176	37,924	28,176
Sector Conditional Grant (Non-Wage)	60,711	45,534	55,337
Sector Conditional Grant (Wage)	187,214	185,271	568,308
<i>Development Revenues</i>	279,192	69,538	55,399
Development Grant	74,203	55,652	55,399
Locally Raised Revenues	53,000	0	
Multi-Sectoral Transfers to LLGs	81,989	13,886	
Other Transfers from Central Government	70,000	0	

Vote: 512 Kabale District

Workplan 4: Production and Marketing

Total Revenues	942,413	502,175	745,123
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>637,821</i>	<i>397,982</i>	<i>689,724</i>
Wage	472,204	303,580	568,308
Non Wage	165,617	94,402	121,416
<i>Development Expenditure</i>	<i>304,592</i>	<i>93,649</i>	<i>55,399</i>
Domestic Development	304,592	93,649	55,399
Donor Development	0	0	0
Total Expenditure	942,413	491,631	745,123

2015/16 Revenue and Expenditure Performance up to March

The department received 85% of the quarterly budgeted revenue of which 107% was spent leaving unspent balance of 10,544,443 at the end of the quarter. This resulted from spending the balances from the previous quarter and there was more staff on agriculture extension payroll. Cumulatively, the department received 53% of the total annual planned revenue for the financial year and of which 99.9% was spent. During the FY, some of the newly recruited staff assessed the payroll and DICOSS received more funds than the planned and PMG performed as planned. However, the rest of planned revenues like locally raised and district unconditional grants never performed as expected.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 1.8% of the total district budget compared to 2.5% during the financial year 2015/2016. The budget will be allocated to recurrent activities at 92.6% but salaries will form 76.3% of the departmental budget while development budget will be financed at 7.4%. The increase in the budget was due to budgeting enhancement of staff salaries. The activities will be financed through locally raised revenue and central government transfers. The major sources of revenue to the department are central government transfers and local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	0	0	568,308
Function: 0182 District Production Services			
No. of livestock vaccinated	2000	1790	0
No. of livestock by type undertaken in the slaughter slabs	9720	10223	8500
No. of fish ponds constructed and maintained	0	0	2
No. of fish ponds stocked	0	0	30
Quantity of fish harvested	1000	1592	80000
No of plant marketing facilities constructed	2	1	
Function Cost (US\$ '000)	810,450	436,723	160,214
Function: 0183			

Vote: 512 Kabale District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	4	8	4
No. of trade sensitisation meetings organised at the district/Municipal Council	2	3	8
No of businesses inspected for compliance to the law	46	856	56
No. of market information reports disseminated	0	2	0
No of cooperative groups supervised	120	57	98
No. of cooperative groups mobilised for registration	24	27	18
No. of cooperatives assisted in registration	36	25	26
No. of tourism promotion activities mainstreamed in district development plans	4	4	0
No. and name of new tourism sites identified	0	10	0
No. of opportunities identified for industrial development	8	2	0
No. of value addition facilities in the district	150	45	0
A report on the nature of value addition support existing and needed	Yes	Yes	
No. of Tourism Action Plans and regulations developed	1	1	4
No. of producer groups identified for collective value addition support	8	7	0
Function Cost (US\$ '000)	131,963	54,907	16,601
Cost of Workplan (US\$ '000):	942,413	491,631	745,123

2015/16 Physical Performance up to March

10 Operation wealth Committees in 10 sub-counties sensitized on their roles. 20 Technical backstopping meetings to the agricultural extension staff in 19 LLGs. Dogs vaccinated against rabies. Livestock taken to abattoir and slaughter slabs. Disease surveillance visits done in 14 sub-counties. Technical backstopping to both veterinary technical staff and farmers on Indigenous Micro-Organism Technology, integrated farming and early disease detection in animals in the 11 sub-counties. Livestock market visits made in 3 sub-counties. 3 visits made to milk and meat selling shops. 2 private veterinary drug shops inspected. 1500 Samples collected from animals in 8 sub-counties for Rift Valley Fever testing. Kilograms of Fish harvested. Bee Keepers trained in Apiary management. Cooperatives supervised and monitored. Cooperatives mobilized for registration. Cooperatives assisted in registration. Interim audits conducted in Cooperative Societies. Arbitrations conducted in 4 cooperative societies with disputes. Cooperatives statutory meetings attended 4 producer groups identified for collective value addition support.

Planned Outputs for 2016/17

72 disease and pest surveillance visits done for livestock and crop protection. 2800 and 1500 farmers trained in improved crop & livestock/poultry management practices respectively. 200 fish farmers trained in fish farming. 200 farmers supported to establish soil & water conservation structures on farm. 50 bee keepers trained in apiary management. 4 tourism associations strengthened. 10 value addition businesses strengthened and 30 field extension workers trained.

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

1) Provision of agricultural input and stacking material for commercial farming promotion by central government through NAADS and Operational Wealth programs. 2) Sustainable land management-NARO and Caritas' Sustainable Agriculture project. 3) Barley and climbing beans value chains development by Solidaridad. 4) Potato value chain development -MAAIF in partnership with FAO and International Fertilizer Development. 4) Tourism promotion and Cross border market development at Katuna town council under Ministry of Trade Industry and Cooperatives.

Vote: 512 Kabale District

Workplan 4: Production and Marketing

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

1. Insufficient operational funds

Limited funds for field extension action activities and technical supervision of planned activities.

2. Inadequate transport for extension staff

The available vehicle is grounded while the others are old and mainly used by the administration department. Motorcycles are insufficient to cover all the 30 field extension workers.

3. Rough and ragged terrain

The district has steep slopes and poor road network that make it difficult to access some communities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,112,099	4,205,644	4,444,164
District Unconditional Grant (Non-Wage)	16,214	13,684	4,801
Locally Raised Revenues	56,432	3,722	13,283
Multi-Sectoral Transfers to LLGs	23,699	17,110	12,935
Sector Conditional Grant (Non-Wage)	792,870	594,653	663,104
Sector Conditional Grant (Wage)	5,222,884	3,576,475	3,750,041
<i>Development Revenues</i>	1,040,672	983,893	2,293,271
Development Grant	41,374	41,374	0
District Discretionary Development Equalization Grant	21,745	19,045	21,000
Donor Funding	817,818	858,504	2,259,147
Locally Raised Revenues	2,400	0	
Multi-Sectoral Transfers to LLGs	157,335	64,971	13,124
Total Revenues	7,152,771	5,189,537	6,737,435
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,112,099	4,192,271	4,444,164
Wage	5,222,884	3,576,475	3,750,041
Non Wage	889,215	615,796	694,123
<i>Development Expenditure</i>	1,040,672	862,530	2,293,271
Domestic Development	222,854	83,894	34,124
Donor Development	817,818	778,636	2,259,147
Total Expenditure	7,152,771	5,054,801	6,737,435

2015/16 Revenue and Expenditure Performance up to March

The department received 114% of the allocated funds of which 95.8% was utilized leaving unspent balance of 134,736,381. This over expenditure budget performance was attributed to spending the previous quarter balances in Q2 as well as receiving funds from Ministry of health for massive immunisation. Cumulatively, the department received 73% of the allocated budget of which 97.4% was utilized. Central government grants performed at 100% apart from PHC development which performed over the target as the district received 4th quarter while Donor at 105%. Sources that performed poorly are district unconditional grant n/wage at 84% and multi sectoral LLGS at 72% for recurrent and 41% development local revenue at 7% and Wage performance at 68% which were affected by some staff disappearing

Vote: 512 Kabale District

Workplan 5: Health

from the payroll.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is anticipating to receive revenue of 16.% of the district total budget compared to 13.2% during the financial year 2015/2016 of which 34.0% will cater for development activities while 66% of the revenue will cater recurrent activities while 6.8% will finance donor driven initiatives. The staff salaries will form a component of 78.0% of the health budget. The decrease in budget was attributed creation of new district of Rubanda out of Kabale.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	50000	54052	40000
Number of inpatients that visited the NGO Basic health facilities	5826	4574	2800
No. and proportion of deliveries conducted in the NGO Basic health facilities	2320	1966	2050
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3000	2493	1818
Number of trained health workers in health centers	500	380	400
No of trained health related training sessions held.	120	110	50
Number of outpatients that visited the Govt. health facilities.	729332	524747	435000
Number of inpatients that visited the Govt. health facilities.	21334	23701	7700
No and proportion of deliveries conducted in the Govt. health facilities	10522	8438	14000
% age of approved posts filled with qualified health workers	65	68	69
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	75	85	80
No of children immunized with Pentavalent vaccine	21820	14154	12570
No of new standard pit latrines constructed in a village	0	0	1
No of staff houses rehabilitated	1	0	0
No of theatres rehabilitated	6	1	0
Function Cost (US\$ '000)	7,152,771	5,054,801	523,306
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	8,783	128,550
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	8,783	6,085,579
Cost of Workplan (US\$ '000):	7,152,771	5,054,801	6,737,435

2015/16 Physical Performance up to March

Treated in OPD were 199648 (115%). Conducted 2525 Deliveries in Health Facilities, Conducted Mass house to house polio immunization Campaign in the District 105% Coverage. 6,092 (91.2%). Pregnant women accessed ANC 1, while 2540 (38%) pregnant women accessed ANC4. Conducted Active search in 124 facilities. Investigated 10 cases of AFPs and 5 Cases of suspected measles. Detected and Contained Rift valley Virus outbreak. Health education was conducted and maternal child health care services and reproductive health extended to all health units.

Vote: 512 Kabale District

Workplan 5: Health

Planned Outputs for 2016/17

Constructed a 4 stance VIP Latrine at Rubaya HC IV. Supported PHC recurrent activities in 88 health units including PNFPs.

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

World Vision supports access to Maternal & Child health services . UHSC supports monitoring of medicines, supporting laboratory supply chain, Provision and installation of shelves, Temperature monitoring book. Kabale diocese supports in Behavioral change communication and combination, prevention strategy for HIV. Kigezi Health Care Foundation supports in HIV/AIDS management. Reproductive Health Uganda supports in reproductive health services. UNICEF Supports Birth Registration and Nutrition Activities

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

1. Lack of Staff houses.

This has resulted in staff absenteeism, late arrival to work and long waiting hours for patients

2. Attrition of Staff

Health workers go to work in other Organisations and others go to school with out Permission there by hindering service delivery. Staff turnover in PNFPs Health Facilities is very high

3. Inadequate funds allocation, especially to Lower health units

Insufficient funds allocated to health Facilities lead to: Limited referral of patients, inadequate repairs of vehicles & servicing, lack of Fuel for routine Health Center operations e.g. support supervision, Outreaches & payment for utilities.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	29,250,132	20,664,115	22,425,751
District Unconditional Grant (Non-Wage)	68,269	37,180	13,540
District Unconditional Grant (Wage)	250,240	60,683	187,199
Locally Raised Revenues	78,940	29,419	21,048
Multi-Sectoral Transfers to LLGs	9,353	250	10,962
Other Transfers from Central Government		23,327	
Sector Conditional Grant (Non-Wage)	4,344,004	2,860,797	3,641,744
Sector Conditional Grant (Wage)	24,499,326	17,652,459	18,551,258
<i>Development Revenues</i>	593,710	730,952	1,423,562
Development Grant	452,969	452,969	329,277
District Discretionary Development Equalization Grant	47,815	248,031	12,136
Donor Funding		0	520,302
Locally Raised Revenues	5,425	0	
Multi-Sectoral Transfers to LLGs	70,147	29,952	121,847
Transitional Development Grant		0	440,000
Unspent balances – Conditional Grants	17,354	0	

Vote: 512 Kabale District

Workplan 6: Education

Total Revenues	29,843,843	21,395,067	23,849,313
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	29,250,132	20,662,876	22,425,751
Wage	24,749,566	17,713,142	18,738,457
Non Wage	4,500,567	2,949,734	3,687,293
<i>Development Expenditure</i>	593,710	671,007	1,423,562
Domestic Development	593,710	671,007	903,260
Donor Development	0	0	520,302
Total Expenditure	29,843,843	21,333,883	23,849,313

2015/16 Revenue and Expenditure Performance up to March

The department received 106% of the quarterly allocated budget of which 99.7% was spent leaving unspent balance of 61,184,208 at the end of the quarter. During the quarter, development education grants performed well as more LGMSD funds were re-allocated to education, in addition to local revenue, unconditional grant n/wage and all salary grants. Inspection grant performed at 100% while local revenue performed at 88%. This budget performance was due to termly release of funds to support schools and tertiary institutions during the quarter and council decision on LGMSD and unconditional grant recurrent. Multi-sectoral LLGs performed poorly as it's a council decision to allocate funds in education activities. Cumulatively, the department received 72% of the quarterly allocated of which 99.7% was utilized.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 56.8% of the district total budget compared to 55.2% during the financial year 2015/2016 of which 6.0% will cater for development activities, recurrent activities will only be financed with 94.0% of the entire departmental budget. The salary component will form 78.6% of the entire budget.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	126616	127060	76713
No. of student drop-outs	200	20	20
No. of Students passing in grade one	700	365	300
No. of pupils sitting PLE	8790	8810	5520
No. of latrine stances constructed	50	45	40
No. of teacher houses constructed		0	2
No. of primary schools receiving furniture	15	0	0
Function Cost (US\$ '000)	21,504,821	15,726,457	16,541,083
Function: 0782 Secondary Education			
No. of students enrolled in USE	13072	13000	80000
No. of classrooms constructed in USE	9	9	2
No. of teacher houses constructed	1	1	0
Function Cost (US\$ '000)	6,265,542	4,281,371	4,689,598
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	148	148	150
No. of students in tertiary education	1654	1720	980
Function Cost (US\$ '000)	1,632,612	1,161,804	1,642,056

Vote: 512 Kabale District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	160	303	184
No. of secondary schools inspected in quarter	18	26	12
No. of tertiary institutions inspected in quarter	5	3	4
No. of inspection reports provided to Council	4	3	1
Function Cost (US\$ '000)	430,749	164,041	966,576
Function: 0785 Special Needs Education			
No. of SNE facilities operational	2	2	1
Function Cost (US\$ '000)	10,120	210	10,000
Cost of Workplan (US\$ '000):	29,843,843	21,333,883	23,849,313

2015/16 Physical Performance up to March

VIP latrine of 5 stances constructed at Kinyamizi, Kihanga Boys and Kyanamira primary schools, Kyabuhangwa primary school, Ncundura primary school, Kagoma primary school, Kacuro primary school, Paid retention for 5 stance VIP latrines at Kyenyi, Kyeibare, Nyabitabo and Nyanja. Purchased department vehicle tyres for Ug 1859E, Monitored primary schools and secondary schools. Conducted head teachers planning meeting and paid contributions for teacher's coffins.

Planned Outputs for 2016/17

Purchased and supplied of iron sheets and roofing nails to 2 primary schools . Constructed 75 stance VIP latrines at 8 Primary schools. Constructed classroom block at st Butanda & Kyogo Secondary schools and constructed 4 class room block at St. Barnabas Karujanga. Purchased and supplied a double cabin pick up hillux to education department.

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

World Vision supports education in Rukiga County through Quality and completion of Primary education. Compassion International - Diocese of Kigezi supports education through provision of school fees and other basic needs of students. School Health Reading Programme by MoEST strains teachers and provides support supervision. UNICEF support to primary schools in Maziba sub county on Peace Building and Advocacy..

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

1. Inadequate funds and logistics

The department is usually faced with inadequate funds to utilise for inspection, monitoring and even carrying out co-curricular activities. All the vehicles are few, old and unreliable

2. Understaffing

The department is in-charge of 294 schools(government) plus 50 private ones, more than 60 secondary schools yet with only 5 senior staff members to handle all education aspects

3. Bad Terrain

Some parts of Kabale district have very poor terrain-hilly without access roads. Some areas should be declared as hard to -to reach and to fetch related benefits

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,007,204	902,911	1,084,855
District Unconditional Grant (Non-Wage)	110,000	78,222	14,714
District Unconditional Grant (Wage)	219,378	66,029	228,414
Locally Raised Revenues	37,631	7,514	9,708
Multi-Sectoral Transfers to LLGs	826,905	371,731	32,757
Other Transfers from Central Government	813,290	379,415	
Sector Conditional Grant (Non-Wage)		0	799,262
<i>Development Revenues</i>	169,882	163,112	172,596
District Discretionary Development Equalization Gran	66,936	79,804	40,121
Locally Raised Revenues	5,368	0	9,880
Multi-Sectoral Transfers to LLGs	54,678	45,308	79,696
Other Transfers from Central Government	42,900	38,000	42,900
Total Revenues	2,177,085	1,066,023	1,257,451
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,947,204	848,139	1,084,855
Wage	219,378	98,930	228,414
Non Wage	1,727,825	749,209	856,441
<i>Development Expenditure</i>	229,882	214,816	172,596
Domestic Development	229,882	214,816	172,596
Donor Development	0	0	0
Total Expenditure	2,177,085	1,062,955	1,257,451

2015/16 Revenue and Expenditure Performance up to March

The department received 61% of the quarterly allocated release of which 99.2% was spent leaving a balance of Ug. Shs 3,067,671 at the end of the quarter. Cumulatively, the department received 49% of the annual budget of which 99.7% was utilized. There was under performance during the quarter and was attributed to allocating less funds for recurrent expenditure. Uganda Road Fund release was low while others like local revenue and unconditional grant depended on discretion of the district and LLGs councils leading to low allocation. Wage performance at cost centre level was influenced by poor budgeting during for the financial year.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 3.1% of the district total budget compared to 4.0% during the financial year 2015/2016 of which 14.2% will cater for development activities, 85.8% of the revenue will cater for recurrent activities. The salary component of the budget will be 18.8% of the total budget. The increase resulted from allocation of unconditional grant and URF funding for LLGs.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0481 District, Urban and Community Access Roads

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Length in Km of Urban unpaved roads routinely maintained	0	0	15
Length in Km of Urban unpaved roads periodically maintained	0	0	15
No. of bottlenecks cleared on community Access Roads	81.8	1	65
Length in Km of District roads routinely maintained	600	600	500
No. of bridges maintained	192	192	5
Length in Km. of rural roads rehabilitated	9	5	3
Function Cost (UShs '000)	2,079,608	988,208	1,233,029
Function: 0482			
Function Cost (UShs '000)	97,478	74,747	24,422
Cost of Workplan (UShs '000):	2,177,085	1,062,955	1,257,451

2015/16 Physical Performance up to March

Maintained 600km of roads using road gangs, head men and overseers. Maintained 63.8km of roads using mechanized maintenance. Completed rehabilitation of katembe- kanyankwanzi road and 5 stance latrine at District head quarters

Planned Outputs for 2016/17

500km of District Roads routinely maintained by road gangs, headmen and overseers (manual maintenance). 133km of District roads maintained using mechanized means (mechanized maintenance), 5 Bridges maintained. Road equipment services and repaired, 65km of community access roads maintained, 30 km of Town council roads maintained in 3 town councils of Katuna Ryakarimira and Muhanga.

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

Rehabilitation of community access roads in Maziba, Rubaya and Rwamucucu under the Community Agricultural Infrastructure Improvement programme 3 (CAIIP3),

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

1. Hilly Terrain

Erosions and land slides during rain seasons

2. Few Road equipment

The road equipment is few yet the District is big and we share with sub counties, Town councils, UNRA, Kabale Municipal Council and now Rubanda will take some of the road plants.

3. Little Funding

The District Road network is 500km and on average a km is maintained at a cost of 800,000 ushs which is very little

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 512 Kabale District

Workplan 7b: Water

<i>Recurrent Revenues</i>	362,850	288,948	451,403
District Unconditional Grant (Wage)		10,817	18,910
Multi-Sectoral Transfers to LLGs	2,850	8,132	6,210
Sector Conditional Grant (Non-Wage)	360,000	270,000	36,283
Support Services Conditional Grant (Non-Wage)		0	390,000
<i>Development Revenues</i>	404,492	373,529	418,219
Development Grant	356,129	356,129	384,319
Donor Funding		0	11,900
Multi-Sectoral Transfers to LLGs	26,362	900	
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	767,342	662,478	869,622

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	384,850	305,448	451,403
Wage		18,428	18,910
Non Wage	384,850	287,020	432,493
<i>Development Expenditure</i>	382,492	146,469	418,219
Domestic Development	382,492	146,469	406,319
Donor Development	0	0	11,900
Total Expenditure	767,342	451,918	869,622

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 151% of the quarterly budget and of which 40.2% was utilized. Cumulatively, the sector received 86% of the annual budget and of which 68.2% was spent leaving unspent balance of 210,560,037 at the end of the quarter. The over budget performance was due to allocation of more funds under rural water grant including 4th quarter, more LLGs allocating more funds to water activities and wage was never budgeted for at planning stage.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 1.8% of the district total budget compared to 1.4% during the financial year 2015/2016 of which 58.1% will cater for development activities, 41.9% of the revenue will cater recurrent activities. The increase resulted from enhancing water grants and additional of Transitional Development grant and 2.7% is of wage component of the budget.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

Vote: 512 Kabale District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	51	41	61
No. of water points tested for quality	10	8	10
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	10	8	10
No. of water points rehabilitated	10	10	0
% of rural water point sources functional (Gravity Flow Scheme)	93	92	95
% of rural water point sources functional (Shallow Wells)	99	99	99
No. of water pump mechanics, scheme attendants and caretakers trained	60	60	60
No. of water and Sanitation promotional events undertaken	138	137	37
No. of water user committees formed.	5	5	5
No. of Water User Committee members trained	5	5	5
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	60	60	60
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	138	137	15
No. of public latrines in RGCs and public places	2	1	2
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	4	3	5
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	1
Function Cost (US\$ '000)	407,342	181,398	479,622
Function: 0982 Urban Water Supply and Sanitation			
No. of new connections made to existing schemes	89	76	67
Function Cost (US\$ '000)	360,000	270,520	390,000
Cost of Workplan (US\$ '000):	767,342	451,918	869,622

2015/16 Physical Performance up to March

Conducted District water and sanitation coordination committee meeting. National consultative meetings made. Conducted post construction support activities to water user committees. Conducted supervision visits during and after construction. Carried out water quality analysis. started Kabisha & Kyempogo gfs extensions. Conducted extension workers meeting & Intergravity flow scheme competitions.

Planned Outputs for 2016/17

Construction of 2 gravity flow schemes, Extension of 3 gravity flow schemes. Rehabilitation of 1 Gravity Flow scheme. Construction of 1 latrine in a rural growth centre. Conducting 4 coordination committee meetings. 1 advocacy meeting at District level and 12 at sub county level. Post construction support to water user committees. Formation & training of water user committees, sensitization of communities on critical requirements, Training of pump mechanics and scheme attendants on preventive maintenance. Extension workers meetings, intergravity scheme competitions. Construction supervision visits during and after and data collection and analysis, water quality analysis. Feasibility studies, Baselines surveys.

Vote: 512 Kabale District

Workplan 7b: Water

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

Spring protection, Rain Water harvesting at household level, pumped water supply schemes, gravity flow schemes, institutional rain water harvesting, software activities.

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

1. Most schemes are due for overhaul

The design life of 20 years for schemes has expired, and there is need for overhaul yet funds allowed for rehabilitation is only 13% of the budget which cant do much

2. Suspension of funding for Household rain water harvesting

Hilly terrain most unserved people have been depending on rain water harvesting

3. Low funding for water and sanitation

The unserved population is still big in all rural communities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	288,906	113,659	158,764
District Unconditional Grant (Non-Wage)	34,072	24,130	16,004
District Unconditional Grant (Wage)	198,362	68,212	123,820
Locally Raised Revenues	33,042	11,894	7,615
Multi-Sectoral Transfers to LLGs	15,505	3,480	4,470
Sector Conditional Grant (Non-Wage)	7,924	5,943	6,855
<i>Development Revenues</i>	23,086	6,718	700
District Discretionary Development Equalization Grant	6,034	5,418	
Locally Raised Revenues	685	1,300	
Multi-Sectoral Transfers to LLGs	16,368	0	700
Total Revenues	311,992	120,378	159,464
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	288,906	112,786	158,764
Wage	204,522	68,212	123,820
Non Wage	84,384	44,574	34,944
<i>Development Expenditure</i>	23,086	6,718	700
Domestic Development	23,086	6,718	700
Donor Development	0	0	0
Total Expenditure	311,992	119,504	159,464

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 57% of the allocated annual budget of which 99.5% was utilized leaving unspent balance of 872,601 at the end of the quarter. Cumulatively, the department received 39% of the total allocated budget of which 99.3% was spent. This poor budget performance resulted from limited revenue releases to the department under discretionary revenues of the council, poor wage budgeting but central government was as planned.

Vote: 512 Kabale District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 0.4% of the district total budget compared to 0.6% during the financial year 2015/2016 of which 0.4% will cater for development activities, 99.6% of the revenue will cater recurrent activities. The wage component of the budget will be 77.6%. The budget decrease resulted from creation of Rubanda district and drop in DDEG allocation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	6	0	0
No. of monitoring and compliance surveys/inspections undertaken	12	6	12
Area (Ha) of Wetlands demarcated and restored	0	0	4
No. of community women and men trained in ENR monitoring	100	0	100
No. of monitoring and compliance surveys undertaken	6	1	6
No. of new land disputes settled within FY	24	16	14
Function Cost (US\$ '000)	311,992	119,504	159,464
Cost of Workplan (US\$ '000):	311,992	119,504	159,464

2015/16 Physical Performance up to March

Monitored foot path bridge rehabilitation at Ntaraga in Kanyabaha wetland in Kashambya Sub County. Monitoring and compliance inspections carried out on forestry resource use and revenue collection in Kashambya, Muhanga TC and Kabale Municipality. Secured district land title for 2 acres at Kishekyera in Kyanamira Sub county and surveyed land at Nshanjare in Muko Sub county, District compound maintained and wash rooms cleaned.

Planned Outputs for 2016/17

Forestry regulation and inspections carried out. . District compound maintained and wash rooms cleaned. . EIA's for environment compliance reviewed. Quality assurance by private surveyors supervised, instructions to survey issued and land disputes settled, Land board meetings held, freeholds and leaseholds offered, District lands and those allocated to other Government Agencies and departments surveyed.

(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. Little/Absence of stakeholder buy-in in environment management

Community leaders at all levels and the communities are still not accommodating environment and natural resources management in their thinking.

2. Delays in reporting, planning and budgeting for the department

Staff not motivated because of lack of promotion. Most staff are on assignment

3. Limited transport facilities

The department has one old vehicle of more than 20 years and few motorcycles to run field activities.

Workplan 9: Community Based Services

Vote: 512 Kabale District

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	911,353	298,135	666,314
District Unconditional Grant (Non-Wage)	28,431	13,271	3,411
District Unconditional Grant (Wage)	342,662	166,560	265,468
Locally Raised Revenues	51,803	3,726	11,696
Multi-Sectoral Transfers to LLGs	70,705	40,830	23,448
Other Transfers from Central Government	333,174	6,903	298,563
Sector Conditional Grant (Non-Wage)	84,579	63,433	63,728
Unspent balances – Locally Raised Revenues		3,413	
<i>Development Revenues</i>	235,057	141,478	178,417
Donor Funding	104,353	75,798	139,264
Multi-Sectoral Transfers to LLGs	130,705	65,681	34,805
Transitional Development Grant		0	4,348
Total Revenues	1,146,410	439,613	844,731
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	911,353	298,105	666,314
Wage	344,413	178,274	265,468
Non Wage	566,940	119,831	400,846
<i>Development Expenditure</i>	235,057	141,478	178,417
Domestic Development	130,705	65,681	39,153
Donor Development	104,353	75,798	139,264
Total Expenditure	1,146,410	439,583	844,731

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 76% of the quarterly allocated budget of which 100.1% was utilized leaving unspent balance of 30,260 at the end of the quarter. This over budget performance was attributed by releasing more district unconditional grant to cater for monitoring of youth livelihood. However, cumulatively the department received 49% of the annual allocated budget and 99.9% was utilized. This poor performance for the financial year was attributed to releasing less funds for Youth Livelihood project which accounts over 29.1% of the total budget but received only 2% of the total grant budget. Central government transfers were released as planned. Revenue sources under district and LLGs discretionary never performed well like local revenue, unconditional grant and multi-sectoral transfers.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 2% of the district total budget compared to 2.1% during the financial year 2015/2016 of which 21.1% will cater for development activities, 78.9% of the revenue will cater recurrent activities. The wage component will component will be 31.4% & the major sources of revenue to the department are central government transfers and locally raised revenues. The budget increase resulted from allocation of central government transfers to cater Youth and Donor support.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 512 Kabale District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	20700	6574	1200
No. of Active Community Development Workers	22	22	14
No. FAL Learners Trained	3300	3300	1500
No. of children cases (Juveniles) handled and settled	40	1	0
No. of Youth councils supported	4	2	4
No. of assisted aids supplied to disabled and elderly community	40	30	20
No. of women councils supported	4	2	4
Function Cost (UShs '000)	1,146,411	439,583	844,731
Cost of Workplan (UShs '000):	1,146,411	439,583	844,731

2015/16 Physical Performance up to March

5 CDD projects monitored in Rubanda County5 CDD projects monitored in Rubanda County5 CDD projects monitored in Rubanda County. 5175 Child cases settled in 25 lower local governments. 4 children abandoned and only one application submitted for adoption of one of the abandoned children. 22 Community Development Workers supported with operational funds to handle cases, monitor projects, analyze gender mainstreaming in planning and budgeting, train groups on group dynamics, sanitation and hygiene and identify communities to benefit from Government programs. 3300 FAL learner strained in reading, writing, numeracy and basic English at level one and two in 22 LLGs. 600 youth in 52 groups mobilized for youth livelihood funds and submitted to the Ministry of gender Labour and Social Development for support. 34 youth groups that had benefitted from YLP monitored. 4 PWD groups supported with Special PWD grant. 42 labour disputes registered and 36 handled. 19 women projects monitored. 19 women projects monitored.

Planned Outputs for 2016/17

Support youth groups with youth livelihood funds to improve their economic base. Support PWD groups with Special PWD grant to boost their incomes. Support PWD persons with mobility aids such as crutches. Promote rights of elderly, youth, women and people with disability and children. Mainstream gender and HIV/AIDS in all sectors. Increase community participation in public service delivery. Improve performance of FAL through increased community literacy.

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

OVC service providers supporting children in terms of quality Education, medical care, basic skills, psychosocial support, conducting meeting with children twice a week in holidays and once a week over school days. Training 2 care point staff, Increase staff capacity & knowledge, discipleship & mentoring. Equip children & care givers with income generating skills.

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

1. Lack of transport

The department does not have a running vehicle. It depends on borrowing from other department s which delays implementation and also on hiring private vehicles that makes activity implementation expensive.

2. Understaffing

Employee turnover rate is high on promotional grounds yet staff capacities will have been fully built to technically handle the respective community based services issues.

Vote: 512 Kabale District

Workplan 9: Community Based Services

3. Attitude towards participating issues affecting their development

Communities demand facilitation in terms of allowances and meals in order to participate in meetings.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	184,467	147,749	117,105
District Unconditional Grant (Non-Wage)	34,329	35,228	38,258
District Unconditional Grant (Wage)	27,212	33,179	42,212
Locally Raised Revenues	42,184	21,416	26,015
Multi-Sectoral Transfers to LLGs	15,217	8,783	10,620
Support Services Conditional Grant (Non-Wage)	65,525	49,143	
<i>Development Revenues</i>		0	182,750
Donor Funding		0	182,750
Total Revenues	184,467	147,749	299,855
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	184,467	147,749	117,105
Wage	27,212	39,375	27,212
Non Wage	157,255	108,374	89,893
<i>Development Expenditure</i>	0	0	182,750
Domestic Development	0	0	0
Donor Development	0	0	182,750
Total Expenditure	184,467	147,749	299,855

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 119% of the allocated annual budget of which 100% was utilized leaving zero as unspent balance at the end of the quarter. This was attributed to mandatory activities to be implemented as a result of PFM act, 2015 during the quarters and which used to be in 4th quarter. Cumulatively, the department received 80% of the allocated budget and all of it was spent. The over performance of unconditional grant wage and non-wage resulted from unrealistic budgeting at the beginning of the financial year and discretionary power of the councils on local revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 0.7% of the district total budget compared to 0.3% during the financial year 2015/2016 of which 39.1% of the revenue will cater recurrent activities and 60.9% will finance Donor activities. The increase resulted from Donor support.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: I383 Local Government Planning Services			

Vote: 512 Kabale District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	5	5	3
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	184,467	147,749	299,855
Cost of Workplan (US\$ '000):	184,467	147,749	299,855

2015/16 Physical Performance up to March

Collected data on district performance for the last 5 years. Incorporated budget reforms and policies in the district budget 2016/2017. Oriented head teachers and sub county chiefs on Bi-annual wage performance. Conducted 3rd quarter budget review performance. Conducted Q3 DTPC for the months of January, February and March 2016. Prepared and submitted LGMSD quarterly physical progress reports 2015/2016 including 22 LLGs and Capacity building grant reports for 3rd quarter. Coordinated development planning and budgeting process in 22 LLGs and 11 departments. Posted mandatory notices at public notice boards, 19 Sub County, 3 town council and district notice boards for Q3 achievements. Prepared and submitted LGBFP 2016/2017 to MoFPED. Mentored accounts staff to correct errors for future development. Conducted mutsectoral monitoring visits to 12 LLGs on development investments progress, delivery of extension services and planning and budgeting for 2016/2017.

Planned Outputs for 2016/17

Formulated LGBFP 2017/2018, Produced District Development Plan Vol II (Annex to Budget); Produced and submitted OBT 2016/2017 and district quarterly progress reports as well as LGMSD quarterly reports to MoFPED and MoLG respectively. Guided 22 LLGs and 8 departments in development Planning and Budgeting. Documented 2015/2016 annual Statistical abstract and submitted to UBOS.

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

N/A

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

1. Late submission of progress reports and workplans

There exists parallel reporting required by other line ministries. This delays compilation of district work plan and progress reports.

2. Low level of women involvement in planning and decision making process

Attendance of women in planning and decision making meetings is very poor as well as their participation in building decisions which are of policy nature.

3. Inadequate IT skills.

IT related activities in departments undermine coordination of planning, budgeting and financial reporting across departments. Staff cannot handle ICT issues adequately during financial reporting & budgeting under OBT.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 512 Kabale District

Workplan 11: Internal Audit

<i>Recurrent Revenues</i>	134,682	67,069	78,013
District Unconditional Grant (Non-Wage)	16,457	15,407	7,731
District Unconditional Grant (Wage)	27,724	15,840	49,600
Locally Raised Revenues	19,843	5,162	4,480
Multi-Sectoral Transfers to LLGs	70,657	30,659	16,201
Total Revenues	134,682	67,069	78,013

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	134,682	67,068	78,013
Wage	54,781	36,630	49,600
Non Wage	79,901	30,438	28,413
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	134,682	67,068	78,013

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 75% of the allocated annual budget of which 100% was utilized leaving zero as unspent balance at the end of the quarter. Cumulatively, the department received 50% of the allocated budget and all of it was spent. It was only unconditional grant that performed above 100% while others performed below the planned target due to low revenues collected.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 0.2% of the district total budget compared to 0.3% during the financial year 2015/2016 of which 100.0% of the revenue will cater recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	0
Date of submitting Quaterly Internal Audit Reports	15/10/2015	15/4/2016	15/10/2016
<i>Function Cost (UShs '000)</i>	<i>134,682</i>	<i>67,068</i>	<i>78,013</i>
Cost of Workplan (UShs '000):	134,682	67,068	78,013

2015/16 Physical Performance up to March

Prepared and submitted quarterly audit reports to Chairperson LC 5, CAO, CFO and PAC covering all departments and 19 subcounties. Internal departmental audit report prepared and submitted to council for discussion and Implementation. Audited books of accounts for district 19 LLGs, 17 primary & 7 secondary schools and 12 health units.

Planned Outputs for 2016/17

Audit of 15 sub counties. 76 health units both government and PNFs, 165 primary schools, Community Driven Development and Local Government Management Service Delivery program in all 15 subcounties and 3 urban councils. Make special audit investigations and value for money audits.

(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

Vote: 512 Kabale District

Workplan 11: Internal Audit

1. Inadequate means of transport

Audit staff depend on borrowing of vehicles to carry out audit work.

2. Poor logistical facilitation

Logistical facilitation does not match with the planned activities as audit depend on locally raised revenues.

3. Understaffing

The department delays to report due to many activities and yet there is low staffing levels.