

Vote: 513 Kabarole 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

Kabarole District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 513 Kabarole District

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.

Vote: 513 Kabarole District

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.

Vote: 513 Kabarole District

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	878,540	326,394	1,028,689
2a. Discretionary Government Transfers	5,354,391	3,051,060	5,733,263
2b. Conditional Government Transfers	24,153,207	16,050,687	25,312,980
2c. Other Government Transfers	1,458,128	832,540	301,000
3. Local Development Grant		733,673	0
4. Donor Funding	800,000	385,000	350,000
Total Revenues	32,644,266	21,379,353	32,725,931

Planned Revenues for 2016/17

The District expects to receive a total of 32.725 Billion, Out of this money; central government transfers will contribute 97% of the total budget while Local revenue and donors will contribute 3 % of the total budget. UNICEF expected support for next year has significantly reduced due to the improved social indicators at district level and accordingly some of those that were being funded in the last country program are not considered for the next one.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,021,985	2,209,346	3,575,470
2 Finance	648,301	316,331	654,035
3 Statutory Bodies	3,545,393	1,471,328	1,266,926
4 Production and Marketing	1,029,945	286,889	1,128,983
5 Health	5,337,766	3,278,873	4,843,989
6 Education	15,680,593	10,701,693	16,716,666
7a Roads and Engineering	2,373,336	1,039,648	2,165,755
7b Water	705,655	249,104	657,170
8 Natural Resources	202,054	154,844	206,648
9 Community Based Services	658,117	280,924	1,211,560
10 Planning	299,547	261,498	202,468
11 Internal Audit	141,574	63,958	96,261
Grand Total	32,644,266	20,314,437	32,725,931
	<i>Wage Rec't:</i>	<i>17,864,241</i>	<i>11,609,270</i>
	<i>Non Wage Rec't:</i>	<i>10,707,223</i>	<i>10,250,581</i>
	<i>Domestic Dev't</i>	<i>3,272,801</i>	<i>3,089,162</i>
	<i>Donor Dev't</i>	<i>800,000</i>	<i>350,000</i>

Planned Expenditures for 2016/17

Much as there has been reduction of the number of grants through merging, a general increase in total IPF's from central government has been realized. However, notable reduction has been in donor funding estimate and local revenue which has come up as a result of poor performance in the previous periods for the case of District local revenue collection and the fact that UNICEF has changed the fundable indicators for the next country program.

Vote: 513 Kabarole District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	878,540	326,394	1,028,689
Local Hotel Tax	27,456	5,585	
Advertisements/Billboards	5,000	0	
Application Fees	40,000	2,800	10,000
Business licences	64,016	27,726	120,000
Dept Revenue	39,652	20,483	
Ground rent	140,000	33,040	112,689
Inspection Fees	15,000	0	15,000
Local Government Hotel Tax		0	40,000
Local Service Tax	105,000	98,931	110,000
Market/Gate Charges	148,029	5,439	250,000
Miscellaneous	30,000	2,186	30,000
Other Fees and Charges	144,387	95,006	150,000
Other licences	60,000	5,934	41,000
Rent & rates-produced assets-from private entities	10,000	17,002	
Royalties		0	40,000
Land Fees		0	60,000
Property related Duties/Fees	50,000	12,262	50,000
2a. Discretionary Government Transfers	5,354,391	4,226,709	5,733,263
District Unconditional Grant (Wage)	2,713,891	1,946,287	2,662,813
Urban Discretionary Development Equalization Grant	0	0	198,513
District Unconditional Grant (Non-Wage)	996,341	763,921	905,562
District Discretionary Development Equalization Grant	1,175,650	1,175,649	1,056,012
Urban Unconditional Grant (Wage)	81,721	61,291	462,800
Urban Unconditional Grant (Non-Wage)	386,788	279,561	447,563
2b. Conditional Government Transfers	24,153,207	15,608,056	25,312,980
General Public Service Pension Arrears (Budgeting)		0	99,593
Sector Conditional Grant (Non-Wage)	4,085,855	2,799,299	5,659,614
Sector Conditional Grant (Wage)	15,068,631	9,758,268	15,910,585
Support Services Conditional Grant (Non-Wage)	325,772	184,983	
Transitional Development Grant	22,000	16,500	676,581
Pension for Local Governments	2,874,229	1,097,889	1,503,766
Development Grant	1,776,720	1,751,117	973,426
Gratuity for Local Governments		0	489,415
2c. Other Government Transfers	1,458,128	832,540	301,000
CAAIP		0	35,000
CAIIP	105,647	0	
MoH		0	250,000
Roads maintenance- URF	1,342,481	822,540	
UNEB	10,000	10,000	16,000
4. Donor Funding	800,000	385,000	350,000
Unicef	500,000	385,000	0
BTC		0	100,000

Vote: 513 Kabarole District

A. Revenue Performance and Plans

UNICEF1		0	250,000
Belgium Technical Cooperation	300,000	0	
Total Revenues	32,644,266	21,378,700	32,725,931

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expect to receive 1.028 Billion from local revenue (L.R), this is both for the higher local government (506M) and the lower local governments (532M). Much as the total L.R seems higher than that of FY 2015/16, the District (HLG) component has actually dropped compared to what it was in FY 2015/16. The increase in LLG estimate is due to the fact that some town councils had not declared their LR in FY 2015/16 budget. The drop in HLG estimate is due to poor L.R collection.

(ii) Central Government Transfers

Central government funding estimates have significantly increased but most of the increment will be sent to LLG which change has drastically reduced the amount of money to be used by HLG departments. The removal of ex_gratia allowance as an independent grant and merging it with district unconditional grant has taken almost all the available unconditional grant to council and statutory bodies leaving the other departments without adequate funding.

(iii) Donor Funding

Most donor except UNICEF; funding estimates have not been included because at the moment all donors have not yet shown commitment for next financial years support. In addition UNICEF has developed a new proposal for the next country program but because of the improved social indicators for the district some of the indicators that were being funded in the last CP have been dropped..

Vote: 513 Kabarole District

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>	1,548,959	1,684,795	3,423,034
District Unconditional Grant (Non-Wage)	197,517	106,057	107,237
District Unconditional Grant (Wage)	480,917	797,205	412,977
General Public Service Pension Arrears (Budgeting)		0	99,593
Gratuity for Local Governments		0	489,415
Locally Raised Revenues	150,846	92,618	147,370
Multi-Sectoral Transfers to LLGs	699,382	666,967	662,676
Pension for Local Governments		0	1,503,766
Support Services Conditional Grant (Non-Wage)	20,297	21,948	
<i>Development Revenues</i>	473,026	525,495	152,436
District Discretionary Development Equalization Grant	402,977	268,630	19,845
Locally Raised Revenues		0	12,000
Multi-Sectoral Transfers to LLGs	70,049	256,865	90,591
Transitional Development Grant		0	30,000
Total Revenues	2,021,985	2,210,290	3,575,470
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,528,959	1,683,851	3,423,034
Wage	562,637	837,495	875,777
Non Wage	966,322	846,356	2,547,256
<i>Development Expenditure</i>	493,026	525,495	152,436
Domestic Development	493,026	525,495	152,436
Donor Development	0	0	0
Total Expenditure	2,021,985	2,209,346	3,575,470

2015/16 Revenue and Expenditure Performance up to March

The Department did not receive most of the expected funds for the quarter. Short falls were mainly in local revenue due to the poor collection as a result of the limited sources of revenue in addition to halting pozzollana transport tax collection. The percentage of unconditional grant received was also low because of the high need in works department to pay the pending works in construction. There was very high receipts of multisectoral transfers for development because transfers for LGMSDP had earlier on not been captured under administration but because of IFMS the expenditure was in the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department anticipates receiving 3.575 Billion Shillings for financial year 2016/17. The estimate is slightly higher than the previous financial year because of the expected raise in wage and other costs due to anticipated recruitment of staff and the introduction of support services conditional grant (Pensions and gratuity) which were considered in statutory bodies last financial year.

(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: 513 Kabarole District

Workplan 1a: Administration

Function: 1381

No. (and type) of capacity building sessions undertaken	6	2	3
Availability and implementation of LG capacity building policy and plan	Yes	YES	YES
No. of monitoring visits conducted	4	1	4
No. of monitoring reports generated	4	2	4
Function Cost (US\$ '000)	2,021,985	2,209,346	3,575,469
Cost of Workplan (US\$ '000):	2,021,985	2,209,346	3,575,469

2015/16 Physical Performance up to March

The Payroll was updated for the three months including the backlog from last financial year, accessing the newly recruited staff on the payroll and salary for all staff in the District paid. Grants transferred to lower local governments and monitoring and supervision done. Car loan for the chairperson vehicle paid. Monitoring visits in the counties of Bunyangabu and Burahya held. The Department celebrated Independence day and World AIDS day. Three Technical planning meetings and one between the District Executive Committee and technical staff as well with LLG technical staff were held at the District Headquarter.

Planned Outputs for 2016/17

As the main coordinating department for efficient service delivery, Administration will focus on improving democracy and accountability; supervising and coordinating operations in all departments and lower local governments; coordinating planning, management and development of human resources and recruitment of additional staff. The Department will ensure that all staff salaries are paid and employee records updated, Staff trainings conducted under CBG, joint monitoring of Government programs /projects conducted and respective transfers to LLGs effected. It will also ensure that National Public Holidays observed/celebrated, Civil marriages celebrated Compounds maintained, effective use and management of records, effective information gathering, dissemination and utilization and procurement of services, supplies and works in line with the PPDA.

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

We anticipate to source support from RICNET and TORO Development Network and KRC to support functioning of E-resource centre

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

1. Low locally raised revenue

The department entirely depends on locally raised revenue as it does not benefit from conditional grants, this limits execution of planned activities and lowers service delivery for activities.

2. Late coming and absenteeism of staff especially in LLGs

Late coming and absenteeism of staff especially in LLGs had led to inefficiency in implementation of government programs

3. Lack of transport for headquarter and field staff in LLG

Most staff lack transport means to enable them do field activities and monitoring/supervision.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 513 Kabarole District

Workplan 2: Finance

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	648,301	314,894	608,730
District Unconditional Grant (Non-Wage)	77,600	46,676	52,528
District Unconditional Grant (Wage)	308,480	217,910	308,480
Locally Raised Revenues	77,933	39,743	48,073
Multi-Sectoral Transfers to LLGs	160,800	0	199,649
Support Services Conditional Grant (Non-Wage)	23,488	10,565	
<i>Development Revenues</i>		2,600	45,305
Locally Raised Revenues		2,600	6,000
Multi-Sectoral Transfers to LLGs		0	39,305
Total Revenues	648,301	317,494	654,035

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	637,701	313,731	608,730
Wage	308,480	217,910	308,480
Non Wage	329,221	95,822	300,250
<i>Development Expenditure</i>	10,600	2,600	45,305
Domestic Development	10,600	2,600	45,305
Donor Development	0	0	0
Total Expenditure	648,301	316,331	654,035

2015/16 Revenue and Expenditure Performance up to March

The department did not receive all the expected funding. Local revenue and unconditional grant allocation were less than expected because most of it was spent in administration as per council resolution to clear all previous bills by end of half year. LLG never reported spending funds under finance department accordingly multisectoral transfers were very low. The expected development funds are meant to purchase furniture during the third quarter that is the reason why they could not be received this quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total estimate for FY 2016/17 are higher than FY 2015/16. The major reason for this is the allocation of funds for revenue enhancement at lower local government level under multi_sectoral transfers to LLG.

(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: 1481			
Date for submitting the Annual Performance Report	30/6/2014	15/june/2016	
Value of LG service tax collection	195	176	
Value of Hotel Tax Collected	9,335	171	
Value of Other Local Revenue Collections		80	
Date of Approval of the Annual Workplan to the Council	15/6/2015	15/6/2016	
Date for presenting draft Budget and Annual workplan to the Council	25/2/2015	25/2/2016	
Date for submitting annual LG final accounts to Auditor General		30 July 2016	
Function Cost (UShs '000)	648,301	316,331	654,035
Cost of Workplan (UShs '000):	648,301	316,331	654,035

Vote: 513 Kabarole District

Workplan 2: Finance

2015/16 Physical Performance up to March

Salaries and pension paid to date, Draft budget for financial year 2016/17 produced. Prompt payment Suppliers and Contractors. Revenue register prepared and submitted to LGFC as it was required by world bank. Half year accounts for 2015/16 procured and submitted to Accountant General

Planned Outputs for 2016/17

- Preparation of monthly, quarterly, half yearly and annual accounts and reports. - Prepare the Budget for 2017/2018. - Mobilise and collect local revenue. - Coordinate operations of the IFMS. - Coordinate accountability of funds. - Oversee financial operations in LLGs.

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

Trainings of staff in the department on IFMS and other related training as arise

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

1. Low local revenue base

Many Town Councils have been created out of the District reducing the local revenue base of the District there by impairing the implementation investments under local funding.

2. Staffing gaps

3 positions of Accounts Assistants are vacant and 1 post of Accountant has affected the work flow.

3. Poor network connection

The network being off and has affected the pace of implementation of activities and yet the system itself is effective.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	671,164	373,778	1,181,608
District Unconditional Grant (Non-Wage)	86,000	73,091	296,974
District Unconditional Grant (Wage)	207,888	72,871	617,288
Locally Raised Revenues	109,387	85,592	130,000
Multi-Sectoral Transfers to LLGs		0	137,346
Support Services Conditional Grant (Non-Wage)	267,889	142,224	
<i>Development Revenues</i>		0	85,318
Multi-Sectoral Transfers to LLGs		0	85,318
Total Revenues	671,164	373,778	1,266,926
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,545,393	1,471,328	1,181,608
Wage	207,888	149,832	617,288
Non Wage	3,337,505	1,321,496	564,320
<i>Development Expenditure</i>	0	0	85,318
Domestic Development	0	0	85,318
Donor Development	0	0	0
Total Expenditure	3,545,393	1,471,328	1,266,926

Vote: 513 Kabarole District

Workplan 3: Statutory Bodies

2015/16 Revenue and Expenditure Performance up to March

Most of the expected funds were received; shortfalls were in councilors allowance and gratuity from central government but we know as a practice most of this money will come next quarter. There was also less receipts in local revenue and unconditional grant due to poor collection of local revenue as a result of lack of parish chiefs and payment of previous bill as pr council resolution.

Department Revenue and Expenditure Allocations Plans for 2016/17

The biggest percentage of funds will go towards payment of Ex-Gratia, councilors monthly allowance and Statutory bodies such as DSC, PAC, Land board and contracts committee. The drop in revenue estimates for FY 2016/17 compared to those of the previous FY is due to the shifting of pension money to administration.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	1000	501	600
No. of Land board meetings	12	04	12
No. of Auditor Generals queries reviewed per LG	1	01	01
No. of LG PAC reports discussed by Council	4	02	04
Function Cost (UShs '000)	3,545,393	1,471,328	1,266,926
Cost of Workplan (UShs '000):	3,545,393	1,471,328	1,266,926

2015/16 Physical Performance up to March

All salaries paid for all staff. Twelve DEC, Supervisory and mobilization/sensitization meetings were held in all LLG. Three Contract committee meetings were held by procurement section.

89 land applications were cleared. 12 monitoring visits in 10 Sub Counties were made by the District Leaders. 01 meeting for standing committee for finance. 01 Land Board meeting and Area land committee was inducted at Kiko T/C. One DPAC meeting held and report submitted to the district council awaiting discussion.

Planned Outputs for 2016/17

During the financial year, the District Council has planned to hold 6 council meetings, 36 standing committee meetings with finance committee sitting every month, 12 contracts committee sittings, 42 DEC meetings, 28 DSC sittings, Induction of the Land board and area land committee, 12 land board sittings and 48 quarterly monitoring visits in the rural Sub Counties.

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

There is no major NGO that has come up to fund activities under Council.

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

1. Insufficient funding

Local revenue performance is still low and this has led to 20 percent which is the mandatory figure for council and therefore being insufficient.

2. Lack of reliable transport

Vote: 513 Kabarole District

Workplan 3: Statutory Bodies

There is no reliable means of transport for the office of the District speaker and Clerk to council.

3. Illegal holding of offices by LC 1 Chairpersons

Over years Local council chairperson elections at village level have not been held.

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>	954,737	273,148	980,405
District Unconditional Grant (Non-Wage)	6,160	2,754	6,000
District Unconditional Grant (Wage)	721,250	172,701	422,138
Locally Raised Revenues	31,684	0	
Multi-Sectoral Transfers to LLGs		0	177,953
Sector Conditional Grant (Non-Wage)	61,534	90,556	75,203
Sector Conditional Grant (Wage)	134,109	7,137	299,112
<i>Development Revenues</i>	75,208	49,605	148,578
Development Grant	75,208	49,605	74,409
Multi-Sectoral Transfers to LLGs		0	74,169
Total Revenues	1,029,945	322,753	1,128,983
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	954,737	264,889	980,405
Wage	855,359	168,501	721,250
Non Wage	99,378	96,388	259,155
<i>Development Expenditure</i>	75,208	22,000	148,578
Domestic Development	75,208	22,000	148,578
Donor Development	0	0	0
Total Expenditure	1,029,945	286,889	1,128,983

2015/16 Revenue and Expenditure Performance up to March

The department received most of the expected funding. PMSCG grant was more than 100% because all funds for the remaining part of the FY were remitted during the third quarter. Extension salaries grant was lower than expected because only three staff are eligible for payment under this grant. Local revenue and unconditional grant were not received because of district commitments in works and administration departments. Wages was also lower than expected because most of the expected recruitment has not yet been effected.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in total estimates resulting from the increase in LLG allocation to production department as shown under multi_sectoral transfers to LLG, in addition to sector condition grant wage increase.

(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: 0182			

Vote: 513 Kabarole 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 Plant marketing facilities constructed	0	12	2
No. of livestock vaccinated	10000	21000	10000
No of livestock by types using dips constructed	2000	2500	2000
No. of livestock by type undertaken in the slaughter slabs	2500	2700	2500
No. of fish ponds constructed and maintained	2	51	8
No. of fish ponds stocked	2	27	400
Quantity of fish harvested	1400	750	10
Number of anti vermin operations executed quarterly	0	5	12
No. of parishes receiving anti-vermin services	0	10	8
No. of tsetse traps deployed and maintained	10	175	200
No of slaughter slabs constructed	1	1	1
Function Cost (US\$ '000)	1,021,578	282,403	1,121,526
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	7	7	7
No. of trade sensitisation meetings organised at the district/Municipal Council	2	1	2
No of businesses inspected for compliance to the law	15	100	80
No of businesses issued with trade licenses	15	182	80
No. of producers or producer groups linked to market internationally through UEPB	1	10	5
No. of market information reports disseminated	3	10	4
No of cooperative groups supervised	5	18	20
No. of cooperative groups mobilised for registration	5	11	6
No. of cooperatives assisted in registration	3	12	14
No. of tourism promotion activities mainstreamed in district development plans	4	7	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	12	27	12
No. and name of new tourism sites identified	5	6	2
No. of opportunities identified for industrial development	3	7	10
No. of producer groups identified for collective value addition support	4	8	10
No. of value addition facilities in the district	6	33	40
A report on the nature of value addition support existing and needed	yes	yes	yes
No. of Tourism Action Plans and regulations developed	1	21	0
Function Cost (US\$ '000)	8,367	4,486	7,458
Cost of Workplan (US\$ '000):	1,029,945	286,889	1,128,983

2015/16 Physical Performance up to March

liquid nitrogen was procured to preserve semen to be used in artificial insemination, offices at booma were refurbished. vehicles were serviced water motorboats were serviced. Laboratory chemicals were procured to aid in livestock disease investigations.

Planned Outputs for 2016/17

Vote: 513 Kabarole District

Workplan 4: Production and Marketing

The department of production is coordinated, inputs from operation wealth creation distributed, beneficiaries followed up, livestock diseases controlled, artificial breeding carried out, veterinary public health act operationalised, fish ponds constructed, fish ponds stocked, fish act enforced, tsetse traps deployed, trade development and services promoted, businesses regulated, cooperatives promoted, tourism services promoted

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

KOICA will establish a demonstration modern Dairy farm in the District.

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

1. Lack of extension workers

The ratio of extension workers to farming household is still very low, this affects the quality of extension delivered to the farmers.

2. Late delivery of inputs/technologies

The inputs that depend on rain to establish are often delivered towards the end of a rainy season.

3. Lack of regular human resource recruitment

The aging workforce in production department is not being replaced at the desirable pace.

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>	4,510,125	2,845,760	4,652,530
District Unconditional Grant (Non-Wage)	23,550	5,233	23,550
District Unconditional Grant (Wage)	49,424	37,068	
Locally Raised Revenues	20,280	0	
Multi-Sectoral Transfers to LLGs		0	193,075
Other Transfers from Central Government		248,226	250,000
Sector Conditional Grant (Non-Wage)	697,890	523,417	697,890
Sector Conditional Grant (Wage)	3,718,981	2,031,816	3,488,015
<i>Development Revenues</i>	827,641	580,641	191,459
Development Grant	387,641	387,641	0
Donor Funding	440,000	193,000	150,000
Multi-Sectoral Transfers to LLGs		0	41,459
Total Revenues	5,337,766	3,426,401	4,843,989
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,510,125	2,806,965	4,652,530
Wage	3,768,405	2,031,816	3,488,015
Non Wage	741,720	775,149	1,164,515
<i>Development Expenditure</i>	827,641	471,908	191,459
Domestic Development	387,641	278,908	41,459
Donor Development	440,000	193,000	150,000
Total Expenditure	5,337,766	3,278,873	4,843,989

Vote: 513 Kabarole District

Workplan 5: Health

2015/16 Revenue and Expenditure Performance up to March

The department received most of the resources allocated though some resources like local revenue were not received by the department due to urgent district obligations in works and administration departments. The department received an extra 248 million beyond the planned receipts from central government and this was spent on immunization activities and trainings.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a significant decline in the expected resources compared to financial year 2015/16. This could be attributed to the fact that development fund has not been reflected and most donors have not yet declared their IPFS. Both district unconditional non-wage and local revenue have also declined. Though the wage has declined, the district is expected to take on the baylor supported staff on its payroll.

(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
<i>Function: 0881 Primary Healthcare</i>			

Vote: 513 Kabarole District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	723	501	723
Value of health supplies and medicines delivered to health facilities by NMS	723	501	723
Number of health facilities reporting no stock out of the 6 tracer drugs.	45	45	45
Number of outpatients that visited the NGO Basic health facilities	50000	82155	60000
Number of inpatients that visited the NGO Basic health facilities	4000	6995	4500
No. and proportion of deliveries conducted in the NGO Basic health facilities	1000	1514	1000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3000	2501	3000
Number of trained health workers in health centers	300	75	350
No of trained health related training sessions held.	30	7	20
Number of outpatients that visited the Govt. health facilities.	400000	482150	350000
Number of inpatients that visited the Govt. health facilities.	10000	28093	8500
No and proportion of deliveries conducted in the Govt. health facilities	7000	10211	7000
% age of approved posts filled with qualified health workers	71	85	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	40	20	60
No of children immunized with Pentavalent vaccine	30000	10749	13000
No of new standard pit latrines constructed in a village	1	0	1
No of villages which have been declared Open Defecation Free(ODF)	700	0	728
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	720	0	720
No of healthcentres rehabilitated	1	0	0
No of staff houses rehabilitated	3	0	0
No of maternity wards constructed	1	0	0
No of OPD and other wards constructed	4	0	0
No of OPD and other wards rehabilitated	2	1	0
Function Cost (US\$ '000)	5,337,766	3,278,873	4,843,989
Cost of Workplan (US\$ '000):	5,337,766	3,278,873	4,843,989

2015/16 Physical Performance up to March

A team from the department successfully developed an HIV/AIDS M&E plan. The development process was funded by METS. 140 staff members from different Health centres were trained in continuous quality improvement with support from METS. Data quality assessment was conducted in 10 sites to check the consistency and accuracy of data collected. This was done with support from baylor Uganda. 120 staff from different facilities were trained in birth cohort analysis. Performance review meeting was conducted with support from baylor to review performance of various indicators. The district also successfully rolled out the HPV vaccine for 10 year old children. 50 staff were successfully trained in the use of openMRS for HIV/AIDS data management. OpenMRS in 20 sites was successfully upgraded with support from MoH and METS. The district also successfully conducted polio house2house

Vote: 513 Kabarole District

Workplan 5: Health

immunisation campaign where all children 6-59 months were immunised against polio.

Planned Outputs for 2016/17

The department will emphasis prevention of diseases through out reaches and promotion of village Health teams committees in each village as the main measure of disease control . Prevention and Control Of HIV/Aids will be given attention including immunization of children against diseases. Plan to recruit and retain critical cadre staff like anesthetic officers. No physical developments have been planned since development fund has not been allocated

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

Adolescent reproductive Health, by Baylor -Uganda,
Family Planning services by Baylor -Uganda in collabrations with KDLG, Trainings and mentorships of health workers, monitoring and evaluation technical support, performance reviews and feedback meetings. Induction of new recruited staff, Training HUMCs intergrated support supervision by BTC/ICB. Strengthening HIV Surveillance, HMIS mentorship and training by METS.

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

1. Accommodations for staff

Majority of the staff stay far from the health centres leading to late coming and absenteem thus poor service deliverly

2. Limited and irregular funding

This hinders the implementation of activities as planned. Hinders service delivery inturn.

3. Lack of transport especially the hard to reach areas

This creates delays of staff moving to the health facilities and inturn affects service delivery

Workplan 6: Education

(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>	14,626,239	9,960,424	15,540,453
District Unconditional Grant (Non-Wage)	40,000	30,077	20,000
District Unconditional Grant (Wage)	87,781	73,336	43,770
Locally Raised Revenues	35,691	9,273	
Other Transfers from Central Government	10,000	10,000	16,000
Sector Conditional Grant (Non-Wage)	3,237,226	2,118,423	3,337,226
Sector Conditional Grant (Wage)	11,215,541	7,719,315	12,123,457
<i>Development Revenues</i>	1,054,354	897,949	1,176,213
Development Grant	846,619	846,619	360,980
District Discretionary Development Equalization Gran	107,735	30,000	45,000
Donor Funding	100,000	21,330	150,000
Transitional Development Grant		0	620,233

Vote: 513 Kabarole District

Workplan 6: Education

Total Revenues	15,680,593	10,858,373	16,716,666
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>14,626,239</i>	<i>9,922,396</i>	<i>15,540,453</i>
Wage	11,303,322	7,638,974	12,167,227
Non Wage	3,322,917	2,283,422	3,373,226
<i>Development Expenditure</i>	<i>1,054,354</i>	<i>779,298</i>	<i>1,176,213</i>
Domestic Development	954,354	757,968	1,026,213
Donor Development	100,000	21,330	150,000
Total Expenditure	15,680,593	10,701,693	16,716,666

2015/16 Revenue and Expenditure Performance up to March

The department received almost all funds expected from central government. Some of the grants performed more than 100% because of the recruitment of teachers. However the department received very little local revenue because of poor revenue collection by the district and sub counties'. We got Unconditional grant which assisted for monitoring and management of the department. Salaries were lower than expected because of using exact figures on payslip which was not the case during planning.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is an increase in estimates for FY 2016/17 compared to FY 2015/16 because of the increase in sector condition grant (wage). UNICEF funding for the department has increased because most of the fundable indicators for the next country program are in education sector.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of textbooks distributed		0	1600
No. of pupils enrolled in UPE	84000	74000	84000
No. of student drop-outs	5	5	0
No. of Students passing in grade one	1300	1300	7000
No. of pupils sitting PLE	5000	5000	7500
No. of classrooms constructed in UPE	4	4	6
No. of latrine stances constructed		0	3
No. of teacher houses constructed	4	4	4
No. of teacher houses rehabilitated		4	3
No. of primary schools receiving furniture	400	316	10
Function Cost (US\$ '000)	10,450,797	7,564,233	1,120,321
Function: 0782 Secondary Education			
No. of students enrolled in USE	23400	23400	23400
Function Cost (US\$ '000)	3,786,974	2,173,170	3,772,519
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	85	85	85
No. of students in tertiary education	500	500	670
Function Cost (US\$ '000)	1,269,401	786,000	1,581,959
Function: 0784 Education & Sports Management and Inspection			

Vote: 513 Kabarole 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
No. of primary schools inspected in quarter	124	124	
No. of secondary schools inspected in quarter	36	36	
No. of tertiary institutions inspected in quarter	6	6	
No. of inspection reports provided to Council	4	4	
Function Cost (US\$ '000)	168,421	178,290	10,236,867
Function: 0785 Special Needs Education			
No. of SNE facilities operational	232	232	232
No. of children accessing SNE facilities	200	200	370
Function Cost (US\$ '000)	5,000	0	5,000
Cost of Workplan (US\$ '000):	15,680,593	10,701,693	16,716,666

2015/16 Physical Performance up to March

Classroom construction at Nyamba A P/S, Bwanika P/S and Rwenkuba P/S, Staff house construction at Gatyanga P/S, Kanyamukale P/S and Nyakasura Junior are almost complete. All the 124 Government Primary Schools and 60 private ones plus the 11 secondary schools have been inspected and monitored. Teaching/learning in all Schools has been going on smoothly without interruption. Co-curricular activities have been going on up to the national level. E-registration of P7 candidates numbering to 5764 has been completed. Teachers salaries have been paid to date and in time.

Planned Outputs for 2016/17

The department will emphasize inspection of all schools 124 schools in the District including ensuring that all primary seven cases and primary six classes in all the district sit end of term district examinations. In addition the department will increase the number of classrooms in the district by constructing eight classrooms,. Also four staff houses will be constructed and 144 desks will be procured and given out to 4 Primary schools. Emphasis will also be put on monitoring and mentoring of the 500 Early Child Development centers in the District

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

- Early grade reading program me supported by USAID , RTI, MOEs (Training primary one and primary two teachers in selected coordinating centers of kigarama cc , Rubona CC Buhinga CC and kiburara cc)
- One brick at a time e-classroom construction – kitarasa p.s
- Kibaale forest school programme kasiisi ps , kigarama p,s kiko ps kyanyawara ps Rwateera .
- Wild life authority support to komyamperre.

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

1. Inadequate funding

Inadequate funding for activities for school inspection, monitoring, special needs, school/ community sports, SFG classroom construction and UPE /USE grants .The situation has impacted negatively by reducing performance levels

2. Description staff in school and institutions

Due to delayed recruitment procedures has contributed to under staffing in schools and institutions thus increased rate of abscondment and attrition of teachers for better paying jobs. The ceiling of 1664 teachers has not been realized

3. Lack of transport means for department officers

Lack of transport means for all department officers. The available vehicles and motorcycles have been on run for over

Vote: 513 Kabarole District

Workplan 6: Education

10 years. Thus in poor condition where maintenance is unsustainable

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,845,061	790,941	1,752,833
District Unconditional Grant (Non-Wage)	212,000	102,667	10,000
District Unconditional Grant (Wage)	162,933	106,899	162,933
Locally Raised Revenues	22,000	11,000	22,000
Multi-Sectoral Transfers to LLGs	710,611	279,475	103,763
Other Transfers from Central Government	737,517	290,900	35,000
Sector Conditional Grant (Non-Wage)		0	1,419,137
<i>Development Revenues</i>	528,275	291,123	412,922
District Discretionary Development Equalization Grant	164,010	10,629	180,381
District Unconditional Grant (Non-Wage)		0	20,000
Locally Raised Revenues	68,000	30,494	60,000
Multi-Sectoral Transfers to LLGs	296,265	250,000	152,541
Total Revenues	2,373,336	1,082,064	2,165,755
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,652,061	700,564	1,752,833
Wage	162,933	106,899	162,933
Non Wage	1,489,128	593,665	1,589,900
<i>Development Expenditure</i>	721,275	339,084	412,922
Domestic Development	721,275	339,084	412,922
Donor Development	0	0	0
Total Expenditure	2,373,336	1,039,648	2,165,755

2015/16 Revenue and Expenditure Performance up to March

Low receipts under wage due to uncompleted recruitment process for all the expected staff in the department. Poor performance in other Central Government transfers was due Uganda Road Fund not releasing community access road maintenance funds and having a budget cut in Mechanical Imprest while in local revenue lower local councils did not declare their collection. High receipts in unconditional grant and local revenue was as a result of the need to clear payment of Karangura and Kiyombya s/c headquarters.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a decline in estimate compared to FY 2015/16 because of reduced N/wage allocation since most of the fund has been taken up by ex_gratia allowance. Also the reduction in allocation to works by LLG under multi_sectoral transfers affected the total estimate.

(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: 513 Kabarole 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
No of bottle necks removed from CARs	40	45	20
Length in Km of Urban paved roads routinely maintained	0	0	1
Length in Km of Urban unpaved roads routinely maintained	20	39	13.8
Length in Km of Urban unpaved roads periodically maintained	10	12	29.2
No. of bottlenecks cleared on community Access Roads	2	1	66
Length in Km of District roads routinely maintained	248	262	128.3
Length in Km of District roads periodically maintained	78	73	0
No. of bridges maintained	2	2	2
Length in Km. of rural roads constructed	6	30	15
Length in Km. of rural roads rehabilitated	36	29	20
No. of Bridges Constructed	3	3	3
Function Cost (US\$ '000)	2,112,336	1,005,678	1,889,037
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	2	4	4
Function Cost (US\$ '000)	261,000	33,970	276,718
Cost of Workplan (US\$ '000):	2,373,336	1,039,648	2,165,755

2015/16 Physical Performance up to March

Manual routine maintenance was carried out using Gang System on all maintainable feeder and urban roads. 52 km have been achieved under mechanised maintenance. One bridge under constructed to walling level and supervision and monitoring of CAIP Road works going on.

Planned Outputs for 2016/17

An average of one hundred and twenty eight kilometers of road network will be covered under mechanised routine maintenance, ten kilometers of urban road will be periodically maintained, two bridges redecked on Mahoma and Nsongya in Bunyangabu county and one bridge on Mpanga River completed in Burahya. A Biology laboratory will be constructed at Nyakasura School and Complete two Sub County headquarter of Kabonero and Kiyombya.

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

Rehabilitation of community access roads in the sub counties of Kabonero, Kichwamba, Ruteete and Kisomoro Sub Counties for about 140kms by Central Government under CAIP

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

1. Frequent equipment breakdown

Frequent breakdown of the equipment on the road unit hinder work progress and high maintenance costs

2. Scarcity of Gravel

Gravel in the district can not be found within the free haulage distance resulting into high graveling costs.

3. Poor soils

The black cotton soils forming the road base or surface deteriorate very fast especially in the wet season.

Workplan 7b: Water

Vote: 513 Kabarole District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	68,220	55,241	97,132
District Unconditional Grant (Non-Wage)	10,000	2,200	
District Unconditional Grant (Wage)	48,222	50,541	48,222
Locally Raised Revenues	9,998	2,500	10,000
Sector Conditional Grant (Non-Wage)	0	0	38,910
<i>Development Revenues</i>	637,435	525,753	560,038
Development Grant	467,253	467,253	538,038
District Discretionary Development Equalization Grant	28,182	18,000	
Donor Funding	120,000	24,000	
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	705,655	580,994	657,170
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,220	54,375	97,132
Wage	48,222	48,022	48,222
Non Wage	41,998	6,353	48,910
<i>Development Expenditure</i>	615,435	194,729	560,038
Domestic Development	495,435	194,729	560,038
Donor Development	120,000	0	0
Total Expenditure	705,655	249,104	657,170

2015/16 Revenue and Expenditure Performance up to March

The department did not receive local revenue and district unconditional grant non-wage as a result of the district budget desk not allocating funds to the water office from these sources. UNICEF procured the contractor for the Rweihamba pumped water supply directly in Kampala and payments to the contractor will be made from the centre. Conditional rural transfers were more than 100% because all funds for the remainif part of the FY were sent during this quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocated funding under local revenue and district unconditional grant (non-wage) has reduced due to commitments the districts has carried over from FY 2015-16. This year a sector conditional grant (non-wage) has been introduced resulting in higher allocations for the recurrent revenues. The development grant allocation is higher due to application of an allocation formula based on water coverage. Donor funding has not been included since CSOs plan and budget separately and they have not provided the district local government with their IPFs. 70% of the grants will be spent on new construction of water and sanitation facilities, 13% of the grant will be spent on the rehabilitation of broken down water facilities, 8% on software activities, 6% on office operations, and 3% on sanitation hardware.

(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: 513 Kabarole 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	15	3	15
No. of water points tested for quality	18	20	12
No. of District Water Supply and Sanitation Coordination Meetings	4	4	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	1	4
No. of sources tested for water quality	18	20	10
No. of water points rehabilitated	13	0	14
% of rural water point sources functional (Gravity Flow Scheme)	95	82	75
% of rural water point sources functional (Shallow Wells)	90	84	80
No. of water pump mechanics, scheme attendants and caretakers trained	34	0	0
No. of water and Sanitation promotional events undertaken	1	1	1
No. of water user committees formed.	40	20	24
No. of Water User Committee members trained	43	20	24
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	32	0	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	1	3	3
No. of public latrines in RGCs and public places		0	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	10	3	0
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	12	1	9
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	6	1	
Function Cost (US\$ '000)	705,655	249,104	657,170
Cost of Workplan (US\$ '000):	705,655	249,104	657,170

2015/16 Physical Performance up to March

One gravity flow scheme was constructed, 30 water user committees formed and trained, coordination and extension workers' meetings held, reports made to the district council and the ministry of water and environment.

Planned Outputs for 2016/17

14 water facilities will be rehabilitated by the hand pump mechanics association including 4 boreholes, 6 shallow wells and 4 gravity flow schemes. 12 hand-dug shallow wells will be constructed. Piped water systems will be extended to 9 communities. Staff salaries will be paid over 12 months. Water quality will be tested at 22 water sources. Community Led Total Sanitation will be implemented in 25 villages in two sub-counties. A 3-stance lined VIP latrine will be constructed. A motor vehicle pick up truck will be procured. 12 departmental monthly meetings will be held and 4 quarterly extension workers' and coordination meetings will be held.

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

The Netherlands Development Organisation (SNV) will implement the Sustainable Sanitation and Hygiene for All results project (SSH4A) based on the pillars of sanitation demand creation, hygiene behavioural change

Vote: 513 Kabarole District

Workplan 7b: Water

communication, supply chain development and financing options, and WASH governance. The Health through Water and Sanitation project (HEWASA) will undertake the rehabilitation of 20 broken down boreholes with financing support from the UK private sector. IRC Uganda will undertake research on water and sanitation service delivery focussing on supporting hand pump mechanics associations, training water supply and sanitation boards and introducing MIS technologies to communities. UNICEF will support the district construct new water facilities in communities and institutions.

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

1. Lack of transport facilities

The department motor vehicle LG 0100-14 is in a poor mechanical state and is not road worthy. Field work is sometimes hampered when the department fails to borrow a vehicle from sister departments.

2. Inadequate funding for repairs to broken down water facilities

Where the water user tariff is based on a flat rate (per household per month fee), management of the fees is still a challenge for the water user committees. 57% of households under this arrangement often default on payments making maintenance difficult.

3. Low water potential in sub-counties to the North of the district

Sub-counties like Kabende, Hakibaale, and Kasenda do not have adequate sources of ground water and surface water for exploitation. The water coverage there is low and yet it is difficult to construct facilities there at the present funding levels.

Workplan 8: Natural Resources

(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>	199,184	154,895	202,628
District Unconditional Grant (Non-Wage)	17,975	7,128	20,000
District Unconditional Grant (Wage)	155,245	129,000	155,245
Locally Raised Revenues	17,691	12,562	18,000
Sector Conditional Grant (Non-Wage)	8,273	6,205	9,383
<i>Development Revenues</i>	2,870	0	4,020
District Discretionary Development Equalization Gran	2,870	0	4,020
Total Revenues	202,054	154,895	206,648
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	199,184	154,844	202,628
Wage	155,245	129,000	155,245
Non Wage	43,939	25,844	47,383
<i>Development Expenditure</i>	2,870	0	4,020
Domestic Development	2,870	0	4,020
Donor Development	0	0	0
Total Expenditure	202,054	154,844	206,648

2015/16 Revenue and Expenditure Performance up to March

The salaries exceeded 100% .The Human resource section is expected to adjust salaries of staff in the department to eliminate future errors of this sort.

Vote: 513 Kabarole District

Workplan 8: Natural Resources

Local revenue allocation was less than 100% because of the general poor collection by the entire district which is as a result of lack of parish chiefs and the budget desk needs to allocate more funds to the department.

The department has a meager budget but even still is constrained, however, when we look at environment and climate change issues, THEY ARE GLOBAL CONCERNS WHICH ARE STILL UNDERTOOD PASSIVELY BY MANY.

Department Revenue and Expenditure Allocations Plans for 2016/17

The major sources of revenue for the department will be conditional grant and local revenue. The estimates for this F/Y are higher compared to those of the previous F/Y because the conditional grant for wetland and DDEG was increased.

(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)	20	21	45
Number of people (Men and Women) participating in tree planting days	10	42	100
No. of Agro forestry Demonstrations	01	00	02
No. of community members trained (Men and Women) in forestry management	50	205	08
No. of monitoring and compliance surveys/inspections undertaken	01	25	12
No. of Water Shed Management Committees formulated	01	04	02
No. of Wetland Action Plans and regulations developed	01	01	02
Area (Ha) of Wetlands demarcated and restored	10	00	02
No. of community women and men trained in ENR monitoring	150	309	150
No. of monitoring and compliance surveys undertaken	10	16	10
No. of new land disputes settled within FY	02	05	04
Function Cost (US\$ '000)	202,054	154,844	206,648
Cost of Workplan (US\$ '000):	202,054	154,844	206,648

2015/16 Physical Performance up to March

Salaries were paid for all staff and there is need for adjustments for each staff by Human Resource for enable payments of the right amounts.

Environment section: The major output realized was the Drafting of wetland management plan for Nyabitimbi wetland, programme on KRC FM to raise awareness on Wetlands management, protection and conservation using bamboo, Compliance inspections were held at Hakibaale Sub County and notices of improvement to wetland degradation at Rwiimi Sub County.

Under Forestry: The major out put was an inspection of private forest plantations relationship to their health status on a general point of view. The major challenge was the outbreak of the Eucalyptus Bronze Bug pest. 13 radio sensitization talk shows on KRC FM supported by PANOS Eastern Africa. Revenue collection of shs.1,538,000/= was realized.

Under Lands: Land disputes were settled at Bukuuku Sub County and West division, Fort Portal Municipality.

Vote: 513 Kabarole District

Workplan 8: Natural Resources

111 (Transactions were handled by registry)

83 (jobs were plotted/mapped by surveys section including both mailo and freehold land in the district)

At least five million was collected as revenues.

. 40,634,500/= revenue was mobilized and 60 jobs were plotted in survey section.

Under Environment: Watershed committees were formulated in 03 S/Cs, environment Compliance inspections in 06 S/Cs and training of leader and technical staff in environment and Natural resources management.

Planned Outputs for 2016/17

Payment of staff salaries, Compliancy, inspection and training of local committees on environment and land management, development of wetland management plans will form the major outputs for the department and demarcation of wetlands in selected Sub Counties. The others will be replanting, development forest management plans of Nyakigumba and Nyakinoni local forest reserves and establishment of a tree nursery. The lands unit intends to have the land in the district surveyed and registered.

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

Tooro Botanical and Environmental consults will help in replanting Nyakigumba and Nyakinoni Forest reserves. Makerere University School of Forestry will help in the development of forest management plans for the Local Forest Reserves being replanted.

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

1. Unreliable transport

The department pickup is grounded.

2. Inadequate funding

The budget desk has always allocated insufficient funds , lower than 50% for non wage.

3. Lack of enough personnel.

The department has a number of vacant posts in the various sections which require to be filled for efficient service delivery.

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>	508,117	277,746	638,608
District Unconditional Grant (Non-Wage)	18,000	29,396	20,000
District Unconditional Grant (Wage)	364,100	185,652	364,100
Locally Raised Revenues	45,085	2,000	
Multi-Sectoral Transfers to LLGs		0	172,642
Sector Conditional Grant (Non-Wage)	80,932	60,698	81,866
<i>Development Revenues</i>	150,000	22,500	572,952
District Discretionary Development Equalization Gran	50,000	7,500	136,079
Donor Funding	100,000	15,000	

Vote: 513 Kabarole District

Workplan 9: Community Based Services

Multi-Sectoral Transfers to LLGs	0		424,790
Transitional Development Grant	0		4,348
Urban Discretionary Development Equalization Grant	0		7,735
Total Revenues	658,117	300,246	1,211,560

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	508,117	274,324	638,608
Wage	364,100	185,086	364,100
Non Wage	144,017	89,239	274,508
<i>Development Expenditure</i>	150,000	6,600	572,952
Domestic Development	50,000	6,600	572,952
Donor Development	100,000	0	0
Total Expenditure	658,117	280,924	1,211,560

2015/16 Revenue and Expenditure Performance up to March

•The closure of some programmes like UNICEF and the reduced funding have greatly affect operations of the department. Local revenue performance was lower than 100% because of poor revenue collection as a result of un explored local revenue sources & poor resource mobilisation, department received less than 100% of wage allocation because staff recruited this financial year have not yet appeared on the payroll

Department Revenue and Expenditure Allocations Plans for 2016/17

Total estimate for the department has increased because LLG have put more money in community development as a condition for DDEG (LRDP) and also all the district LRDP funds being reflected in CBS. Otherwise the rest of the estimates have remained almost the same except for donor funding that has not been included since IPF's have not yet been sent.

(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: 1081 Community Mobilisation and Empowerment			
No. of children settled	30	128	40
No. of Active Community Development Workers	24	24	35
No. FAL Learners Trained	2000	1344	2000
No. of children cases (Juveniles) handled and settled	12	46	24
No. of Youth councils supported	1	14	1
No. of assisted aids supplied to disabled and elderly community	0	19	30
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	658,117	280,924	1,211,560
Cost of Workplan (US\$ '000):	658,117	280,924	1,211,560

2015/16 Physical Performance up to March

Prominent activities were as follows; Operationalised and trained the NGO monitoring committee on their roles and responsibilities, organised quarterly coordination meeting, facilitated 24 LLG facilitated with operational costs to implement core functions FAL learners continued to be trained at class level, monitoring and administration of FAL MIS, Organised women's day celebrations and supported women council with operational costs, trained CDOs on Gender Based Violence and mainstreaming skills & budgeting in their development , 14 Youth projects were supported with Youth Livelihood programme revolving fund for smooth implementation of their

Vote: 513 Kabarole District

Workplan 9: Community Based Services

projects.

Planned Outputs for 2016/17

Support & strengthen CBSD human resource capacity, Promote a functional coordination mechanism for Community Based structures and NGOs/CBOs in Kabarole, for improved and coordinated service delivery, Formulate & implement the existing policies regulations, laws & ordinances, Operationalise the Human rights Desk, Mobilize & organize communities in Kabarole to participate in development initiatives, Expand Functional Adult Literacy (FAL) to reach all villages & increase adult enrollment and Training, Promote positive cultural practices, Promote gender mainstreaming in development plans, programmes & projects, Promote economic empowerment of women, Reduce Gender Based Violence & promote Women's rights, To increase the level of awareness among communities in Kabarole on the national laws & policies related to children, To strengthen and consolidate the protection of vulnerable children in Kabarole and improved delivery of quality services to OVC, To organize and mobilize the youth PWDs & the Elderly in Kabarole empower for their increased participation in the socio-economic and political development processes, Increase Protection of workers through improved compliance with labour standards,

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

The department does not get direct off budget support from NGO's, donors and central government

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

1. Inadequate funds

Most of the sections in the department rely on local revenues sources which makes it difficult for the department to have enough resources to implement planned activities

2. Lack of control of resources for mobilization from different programmes

Makes it difficult for the sector to plan properly for mobilization.

3. De-motivating structure

Does not provide avenues to existing Senior Officers to be promoted to Principals

Workplan 10: Planning

(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>	177,154	100,676	112,546
District Unconditional Grant (Non-Wage)	43,866	26,842	38,870
District Unconditional Grant (Wage)	63,825	47,868	63,835
Locally Raised Revenues	49,841	16,220	9,841
Support Services Conditional Grant (Non-Wage)	13,098	9,746	
Urban Unconditional Grant (Non-Wage)	6,524	0	
<i>Development Revenues</i>	122,393	161,098	89,922
District Discretionary Development Equalization Grant	70,229	25,557	39,922
Donor Funding	40,000	130,000	50,000
Locally Raised Revenues	10,000	5,000	
Urban Unconditional Grant (Non-Wage)	2,164	541	

Vote: 513 Kabarole District

Workplan 10: Planning

Total Revenues	299,547	261,774	202,468
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>177,154</i>	<i>100,498</i>	<i>112,546</i>
Wage	63,825	47,868	63,825
Non Wage	113,329	52,630	48,721
<i>Development Expenditure</i>	<i>122,393</i>	<i>161,000</i>	<i>89,922</i>
Domestic Development	82,393	31,000	39,922
Donor Development	40,000	130,000	50,000
Total Expenditure	299,547	261,498	202,468

2015/16 Revenue and Expenditure Performance up to March

PAF, unconditional grant, and conditional grant to LRDP were received which helped in the preparation of the budget. There was lower receipts of local revenue because of the fact that local revenue performance was very poor in the entire district. Donor funding was not received because the department received a lot of money during the second quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Estimate for the FY 2016/17 are much less than that of FY 2015/16 because of general decline in available funds under local revenue and unconditional grant since most of the money was taken up by standing committee and payment of exgratia allowance. Also there was a reduction in funds meant for coordination and supervision of LRDP activities since some funds were directly allocated to LLG.

(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: 1383			
No of qualified staff in the Unit	4	2	5
No of Minutes of TPC meetings	12	3	12
Function Cost (US\$ '000)	299,547	261,498	202,468
Cost of Workplan (US\$ '000):	299,547	261,498	202,468

2015/16 Physical Performance up to March

District development plan reviewed, One meeting with all development partners to share progress and quarterly reports held. Monitoring visits in Bunyangabu sub counties held. Funds for LRDP and LGMSDP transferred in addition to verification of benefiting groups. Three DTPC meetings held and minutes in place.

Planned Outputs for 2016/17

12 Monthly TPC meetings conducted, five year Dev't plan reviewed, quarterly reports prepared and submitted to the Ministry of Finance & MoLG, Next F/Y's performance contract prepared and submitted. All government programmes monitored and monitoring reports submitted to TPC and DEC, Registration of vital statistics done, LLG mentored and helped in planning activities.

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

Toro development network, KANCA and KRC working closely with planning unit to ensure that development partners plans are synchronised with the district development plan and annual budget estimates.

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

Vote: 513 Kabarole District

Workplan 10: Planning

1. Lack of reliable means of transport

The Unit lack a reliable Vehicle to facilitate the Staff to carryout Monitoring of the various projects being implemented in the District

2. Unfunctional parish development committies.

Lack of functional PDCs has rendered planning at community level inappropriate and accrdingly the district does not recive right priotrities from the communities.

3. Lack of village council meetings.

Most villages do not have their council metings and as result community needs are never properly communicated to the LLG and HLG.

Workplan 11: Internal Audit

(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>	141,574	63,964	96,261
District Unconditional Grant (Non-Wage)	13,668	6,396	20,000
District Unconditional Grant (Wage)	63,825	47,868	63,825
Locally Raised Revenues	12,436	9,200	12,436
Multi-Sectoral Transfers to LLGs	50,645	0	
Support Services Conditional Grant (Non-Wage)	1,000	500	
Total Revenues	141,574	63,964	96,261
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	141,574	63,958	96,261
Wage	63,825	47,868	63,825
Non Wage	77,749	16,090	32,436
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	141,574	63,958	96,261

2015/16 Revenue and Expenditure Performance up to March

The department received most of the funds except there was low receipt in local revenue as a result of poor collection arising from the fact that most parishes do not have parish chiefs. Also receipts for unconditional grant was lower than 100% due to many obligations on works department that had to be catered for during this quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue estimates for the department has significantly reduced. This is due to the fact that local revenue estimates have reduced because of the poor collection performance by end of midyear for the current year. Also the allocation of a big percentage of unconditional grant to cover exgratia allowance left very little money for funding support function activities such as audit. It is important to note that this will negatively affect the effectiveness of this unit.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 513 Kabarole District

Workplan 11: Internal Audit

	and Planned outputs	Performance by End March	and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	17	24	1
Date of submitting Quaterly Internal Audit Reports	15/july/2016	15/july/2016	1/July/ 2017
Function Cost (UShs '000)	141,574	63,958	96,261
Cost of Workplan (UShs '000):	141,574	63,958	96,261

2015/16 Physical Performance up to March

Second quarter audit report in place and submitted to council for onward submission to district public Accounts committee

Planned Outputs for 2016/17

The department plans to conduct audit exercises for all government units in the district including schools and health facilities. The department will write detailed management letters to help heads of departments and cost centers in ensuring efficiency effectiveness and economy while implementing government programs using public funds.

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

None

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

1. Lack of transport means

The department does not have adequate means of transport to conduct audit especially when it comes to ensuring value for money

2. Hard to reach areas

Officers from the department find it hard to reach some mountainous areas such as Rwangimba health unit because it is hard to reach and the district does not have hard to reach allowances.

3. Failure to declare information by some organisations

Whereas the department has mandate to audit all entities that use public funds in the district some entities especially NGO are not willing to share some of the needed information such as budgets and expenditure details.