

Vote: 513 Kabarole District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 513 Kabarole District

Foreword

This Budget Framework Paper outlines the District spending priorities for the financial year 2016/17. The paper also reviews the first quarter performance for financial year 2015/16. The review is both for financial receipt, expenditure and physical output. This review has been done at departmental level and it is therefore easy to follow and find out how much each department received what was spent and the major outputs attained. In addition the physical outputs and their locations have also been highlighted both in this paper and in the first quarter report.

The budget framework paper has been prepared after intensive consultation which started at community level by the sub counties and climaxing to the sub county budget conferences. The sub county budget conferences resulted into sub county budget framework papers that were presented to the District budget conference together with departmental intended activities and priorities. The priorities that were selected at the conference were later evaluated by the technical personnel and those that ranked high are the ones that form the basis for this budget framework paper.

I am aware that a number of people dedicated their time into ensuring that this framework paper is prepared. I therefore want to thank all those that got involved right from the communities to the District technical people. The input from the political leaders has been enormous, I would similarly like to extend my appreciation to all political leaders who were very eager to have this paper prepared in time.

The paper provides the District with a medium term expenditure framework. I would therefore like to implore all technical staff and development partners to utilize it especially during the preparation of the budget for financial year 2016/17.

RWABUHINGA RICHARD DISTRICT CHAIRPERSON_KABAROLE

Vote: 513 Kabarole District

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	878,540	118,921	622,147
2a. Discretionary Government Transfers	5,354,391	1,252,133	5,776,559
2b. Conditional Government Transfers	24,153,207	4,929,850	22,751,818
2c. Other Government Transfers	1,458,128	300,814	0
4. Donor Funding	800,000	285,000	0
Total Revenues	32,644,266	6,886,718	29,150,523

Revenue Performance in the first quarter of 2015/16

Overall the District received 21% of the planned revenue which is less than the expected 25% at the end of first quarter. However, donor funding performed much higher than expected, This was due to UNICEF sending more money because the district had completed all the previous activities in time; and since UNICEF disburses funds depending on utilization Kabarole district was allocated more funding.

Planned Revenues for 2016/17

The estimate for next financial year is less than the current financial year (2015/16) budget. Major deviations have 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 local revenue collection and the fact that UNICEF has not advised the local government of how much to budget for during the next country program.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,021,985	652,247	5,668,937
2 Finance	648,301	107,301	553,413
3 Statutory Bodies	3,545,393	56,572	579,670
4 Production and Marketing	1,029,945	69,339	1,023,334
5 Health	5,337,766	884,108	4,532,346
6 Education	15,680,593	3,769,262	14,672,623
7a Roads and Engineering	2,373,336	246,207	240,933
7b Water	705,655	107,915	596,236
8 Natural Resources	202,054	47,868	205,573
9 Community Based Services	658,117	87,691	508,117
10 Planning	299,547	53,106	473,079
11 Internal Audit	141,574	22,056	96,261
Grand Total	32,644,266	6,103,671	29,150,523
Wage Rec't:	17,864,241	3,948,342	17,628,464
Non Wage Rec't:	10,707,223	1,762,563	9,066,525
Domestic Dev't	3,272,801	392,766	2,455,534
Donor Dev't	800,000	0	0

Expenditure Performance in the first quarter of 2015/16

Of the 6.598 Billion transferred to department, only 6.103 Billion had been utilized by the end of the quarter leaving a balance of 494 Million. In addition UNICEF account had a balance of 285 Million because this money had just been deposited. Balance on department account was due to the ongoing procurement process and delays in payment due to IFMS.

Planned Expenditures for 2016/17

Vote: 513 Kabarole District

Executive Summary

The expenditure plan for next financial year is almost the same as that of the current financial year especially for central government grants. Almost 50% of the revenue will be spent as wage while the other 50% will be recurrent expenditure and development. Departmental allocations have also remained the same except for those that expect donor funding.

Medium Term Expenditure Plans

The medium terms plan main focus is on increasing house hold income among the people of Kabarole District as an engine of socioeconomic transformation for prosperity leading to economic growth and poverty eradication. During the medium term planning period the district will emphasise the following: 1. Value addition of Agricultural products, provision of modern storage facilities and linking farmers to high demand markets with better selling prices.

Challenges in Implementation

The major constraint facing the district is limited funding resulting from dwindling sources of local revenue and reduced funding from donort. As a result of this challenge; District roads and other infrastructure continue to be in a sorry state. In health and education department there is lack of accommodation for medical staff and teachers in most places, which has resulted into failure to attract and retain competent technical personnel.

Vote: 513 Kabarole District

A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	878,540	118,921	622,147
Local Service Tax	105,000	37,094	128,135
Advertisements/Billboards	5,000	0	
Application Fees	40,000	102	62,348
Business licences	64,016	152	39,480
Dept Revenue	39,652	6,856	
Ground rent	140,000	0	
Inspection Fees	15,000	0	19,532
Land Fees		0	49,652
Local Hotel Tax	27,456	0	
Market/Gate Charges	148,029	84	140,000
Miscellaneous	30,000	458	
Other Fees and Charges	144,387	47,743	
Property related Duties/Fees	50,000	10,000	163,000
Rent & rates-produced assets-from private entities	10,000	11,932	
Local Government Hotel Tax		0	20,000
Other licences	60,000	4,500	
2a. Discretionary Government Transfers	5,354,391	1,252,133	5,776,559
District Unconditional Grant (Non-Wage)	996,341	249,085	1,156,737
Urban Unconditional Grant (Non-Wage)	386,788	96,697	398,036
District Unconditional Grant (Wage)	2,713,891	650,790	2,693,962
District Discretionary Development Equalization Grant	1,175,650	235,130	1,205,280
Urban Unconditional Grant (Wage)	81,721	20,430	81,712
Urban Discretionary Development Equalization Grant	0	0	240,832
2b. Conditional Government Transfers	24,153,207	4,929,850	22,751,818
Development Grant	1,776,720	359,105	981,422
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	3,200,001	63,048	2,874,212
Sector Conditional Grant (Wage)	15,068,631	3,252,756	15,068,595
Sector Conditional Grant (Non-Wage)	4,085,855	1,249,441	3,805,589
2c. Other Government Transfers	1,458,128	300,814	
UNEB	10,000	0	
Roads maintenance- URF	1,342,481	300,814	
CAIIP	105,647	0	
4. Donor Funding	800,000	285,000	
Unicef	500,000	285,000	
Belgium Technical Cooperation	300,000	0	
Total Revenues	32,644,266	6,886,718	29,150,523

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The District did not receive all the expected local revenue; Local hotel tax, inspection fees, ground rent, business license, application fees and advertisement costs which were expected were not received because of lack of parish chiefs in most of the parishes and non declaration by lower local government. During the next quarter the situation is expected to improve since a number of parish chiefs have been recruited and revenue section has intensified its routine inspection and monitoring of a

(ii) Central Government Transfers

The district received all the expected funding from central government. The high percentage in receipt of other transfers from central government was due to remittance of WHO money from ministry of health which was sent to the district for facilitation of regional monitoring and immunization days.

Vote: 513 Kabarole District

A. Revenue Performance and Plans

(iii) Donor Funding

During the first quarter the district got funding from UNICEF, and there was no clear explanation for other donors failure to release funds. Despite support from one donor, the release was much higher than the expected because of the need to mop up all children who were not registered under BDR and support to the immunization days and accordingly the district appreciates the efforts by UNICEF to ensure that all children rights are observed. It is hoped that in the next quarters all partners wil

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expect to receive 622 million from local revenue, this is both for the higher local government and the lower local governments. The drop in the estimate for local revenue compared to FY 2015/16 is as a result of poor performance in the first quarter of the year and also going by the auditor general advice which was based on past years local revenue collection trend.

(ii) Central Government Transfers

Total Central government funding estimates have remained almost the same. However, there has been an increase in some grants due to summation of the formally different grants such as unconditional non wage grant which this time includes PAF allocation and funding to all statutory bodies. This was according to the encrypted file that was sent by Ministry of finance planning and economic development.

(iii) Donor Funding

Donor funding estimates are not reflected because at the moment all donors have not yet shown commitment for next financial years support. In addition UNICEF the major funding donor has developed a new proposal for the next country program and the District is not yet advised of what to expect. However, it is expected that this information will be got soon and it will be included in the final budget.

Vote: 513 Kabarole District

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,548,959	530,976	4,579,369
District Unconditional Grant (Non-Wage)	197,517	32,797	179,847
District Unconditional Grant (Wage)	480,917	265,735	516,921
Locally Raised Revenues	150,846	25,592	137,078
Multi-Sectoral Transfers to LLGs	699,382	198,378	871,311
Support Services Conditional Grant (Non-Wage)	20,297	8,474	2,874,212
<i>Development Revenues</i>	473,026	152,178	1,089,568
District Discretionary Development Equalization Gran	402,977	94,250	61,000
Multi-Sectoral Transfers to LLGs	70,049	57,928	1,028,568
Total Revenues	2,021,985	683,154	5,668,937
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,528,959	513,319	4,579,369
Wage	562,637	286,165	516,921
Non Wage	966,322	227,154	4,062,448
<i>Development Expenditure</i>	493,026	138,928	1,089,568
Domestic Development	493,026	138,928	1,089,568
Donor Development	0	0	0
Total Expenditure	2,021,985	652,247	5,668,937

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

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 absence of parish chiefs in most parishes and 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.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department anticipates receiving more funds for financial year 2016/17 than the previous financial year because of the accurate recording of the estimated salary estimates and recruitment of staff for new Administrative units. Non wage allocation has significantly raised based on expenditure performance of administration department as a result of using IFMS, decentralization of payment of pensions, payment of court cases and payment of previous bills.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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 carried out. Three Technical planning meetings were held.

Plans for 2016/17 by Vote Function

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. All these activities are in line with the departmental objectives in the approved five year's district development plan. A total of 100 new staff under administration will recruited for the new Town Councils.

Vote: 513 Kabarole District

Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

In the medium term the department will focus on improving staff performance through regular monitoring and supervision of their performance and attendance to duty, appraisals, mentoring, counseling and training, implementing rewards and sanctions policy, monthly pay roll management and salary payment by 28th of the month, preparation of submissions for confirmation, promotion, recruitment and disciplinary cases to the DSC. Focus will also be put on enhancing local revenue collections

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

Tooro Development Network will assist the department to coordinate CSO's and also give an input in management of the E-Resource centre.

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

1. Dwindling locally raised revenue

The Department entirely depends on locally raised revenue and unconditional grant as it does not benefit from conditional grants, this limits execution of planned activities.

2. Inadequate transport means for headquarter and field staff in LLG

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

3. Late coming and absenteeism of staff especially in LLGs

The Town Clerks and Senior Assistant Secretaries at Town Councils and Sub Counties have not developed adequate control of staff to ensure regular attendance and stay on duty, and time management etiquette.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	648,301	111,622	547,413
District Unconditional Grant (Non-Wage)	77,600	17,229	204,933
District Unconditional Grant (Wage)	308,480	77,120	308,480
Locally Raised Revenues	77,933	17,273	34,000
Multi-Sectoral Transfers to LLGs	160,800	0	
Support Services Conditional Grant (Non-Wage)	23,488	0	
<i>Development Revenues</i>	0	0	6,000
Locally Raised Revenues		0	6,000
Total Revenues	648,301	111,622	553,413
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	637,701	107,301	547,413
Wage	308,480	77,120	308,480
Non Wage	329,221	30,181	238,933
<i>Development Expenditure</i>	10,600	0	6,000
Domestic Development	10,600	0	6,000
Donor Development	0	0	0
Total Expenditure	648,301	107,301	553,413

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

The department did not receive all the expected funding because of poor local revenue collection as a result of lack of parish chiefs and the fact that most of the funds for PAF was spent on Budget conference under planning unit. However, all the money that was received was spent in time.

Vote: 513 Kabarole District

Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive Shs. 453.4 Million in the year 2016/2017 of which Shs. 308.4 million will go to payment of salary to staff at headquarters and in sub-counties. Shs. 6million will go towards development expenditures such as; Purchase of Office Furniture and Curtains, Shs. 138.9 Million is for non-wage current expenditure such as fuel, allowances, printed and non printed stationery and other expenses.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Final accounts for the financial year 2014/15 were completed and submitted to respective offices. The budget for the financial year 2015/16 was produced in the IFMS format and copies of approved budgets produced. Prompt payment of goods and services, procured printed stationery for subcounties.

Plans for 2016/17 by Vote Function

Maintain books of Accounts, production of quarterly reports, staff training, supervision of lower local governments, purchase of printed and non printed stationery, submission of accountabilities to Council and other line ministries, purchase of office furniture and equipment, payment of staff salaries in Finance department of Subcounty and the District. Annual Enumeration and Assessment, Writing of proposals to developmen partners.

Medium Term Plans and Links to the Development Plan

During the next five years the department will ensure efficiency, effectiveness and economy in all government spending so as to provide appropriate social facilities to the population. Accordingly during financial year 2016/17 the department will emphasize Improvement in Local Revenue collection by 5% every year, preparation of realistic budgets and plans, improved financial management systems, improved service delivery and to ensure staffs are trained.

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

The department does not have any off budget activities to be under taken.

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

1. The departmental vehicle is grounded

The department lacks a vehicle for revenue mobilisation and office operations and field monitoring.

2. lack of subcounty head quarters

Some subcounties do not have enough office space for efficient record keeping

3. Low revenue base

Low revenue base as aresult of creatuion on Town Councils and abolisation of 2% Devt tax.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	3,545,393	117,571	579,670
District Unconditional Grant (Non-Wage)	86,000	19,111	97,000
District Unconditional Grant (Wage)	207,888	24,290	245,391
Locally Raised Revenues	109,387	25,592	100,387
Support Services Conditional Grant (Non-Wage)	3,142,118	48,578	136,892

Vote: 513 Kabarole District

Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	3,545,393	117,571	579,670
B: Overall Workplan Expenditures:			
Recurrent Expenditure	3,545,393	56,572	579,670
Wage	207,888	51,972	245,391
Non Wage	3,337,505	4,600	334,279
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	3,545,393	56,572	579,670

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

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 in second 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 lots of commitment in works department that needed to be cleared in the quarter.

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 revenue estimates for FY 2016/17 similar to those of the previous FY.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries for all staff paid. Twelve DEC, Supervisory and mobilization/sensitization meetings were held in all LLG. Three Contract committee meetings were held by procurement unit and contracts worth 900 millions UGX were approved. 182 land applications were cleared. 10 monitoring visits in 10 Sub Counties were made by the District Leaders. 01 meeting for finance committee was held.

Plans for 2016/17 by Vote Function

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 comiitess, 12 land board sittings and 48 quarterly monitoring visits in the rural Sub Counties.

Medium Term Plans and Links to the Development Plan

During the coming financial year the department intends to ensure that there is accountability of council funds through holding regular council meetings, public Accounts committee meetings, District Executive Committee meetings and council regularly monitoring government programs. Procurement committee will follow PPDA guidelines so as to ensure value for money. Standing committees of council will regularly meet to oversee implementation of all council.

(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 activites 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 percentage of local revenue for council eing insurfficient.

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.

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	954,737	76,697	1,023,334
District Unconditional Grant (Non-Wage)	6,160	1,368	16,000
District Unconditional Grant (Wage)	721,250	57,567	721,250
Locally Raised Revenues	31,684	0	21,684
Sector Conditional Grant (Non-Wage)	61,534	15,383	130,307
Sector Conditional Grant (Wage)	134,109	2,379	134,093
<i>Development Revenues</i>	75,208	18,802	0
Development Grant	75,208	18,802	0
Total Revenues	1,029,945	95,499	1,023,334
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	954,737	69,339	1,023,334
Wage	855,359	56,167	721,250
Non Wage	99,378	13,172	302,084
<i>Development Expenditure</i>	75,208	0	0
Domestic Development	75,208	0	0
Donor Development	0	0	0
Total Expenditure	1,029,945	69,339	1,023,334

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

Poor funding in local revenue was due to low revenue collection as a result of failure by sub counties to collect revenue. The low releases of unconditional grant were also due to emergencies in works department that had to be catered for. The department received less than 100 percent of wage allocation because all the staff that were intended to be recruited have not yet been recruited.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenues to the department will accrue from the production and marketing grant which will be spent as 55% development and 45% recurrent. The department expects to receive funds to pay staff salaries, local revenue is also expected as revenue most of this latter monies will be spent on recurrent expenditures.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Mobilisation of communities in rwengaju model village to embrace the world Food day, Fish cage was procured and put on Lake Mwamba, liquid nitrogen was procured for preservation of semen at Booma, poultry was vaccinated in seven lower local governments, Six cooperatives were supervised in six lower local governments

Plans for 2016/17 by Vote Function

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

Vote: 513 Kabarole District

Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

Production Department will contribute to increased household incomes, increased food security, encourage value addition and diversification of Agricultural production ,

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**
Furdsult engeneering services storcked crater lakes in the District and fish cage technology

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

1. *low staffing levels*

recruitment of critical extension staff is not being done at the required speed

2. *limited funds to facilitate operational costs of OWC activities.*

There are no votes to facilitate operation wealth creation activities

3. *Unfriendly weather conditions*

The district has experienced extreme weather conditions like Hail storm, draught etc

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,510,125	869,333	4,444,064
District Unconditional Grant (Non-Wage)	23,550	5,233	23,550
District Unconditional Grant (Wage)	49,424	12,356	
Locally Raised Revenues	20,280	0	20,280
Sector Conditional Grant (Non-Wage)	697,890	174,472	681,253
Sector Conditional Grant (Wage)	3,718,981	677,272	3,718,981
<i>Development Revenues</i>	827,641	77,528	88,283
Development Grant	387,641	77,528	88,283
Donor Funding	440,000	0	
Total Revenues	5,337,766	946,862	4,532,346
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,510,125	869,108	4,444,064
Wage	3,768,405	677,272	3,718,981
Non Wage	741,720	191,836	725,083
<i>Development Expenditure</i>	827,641	15,000	88,283
Domestic Development	387,641	15,000	88,283
Donor Development	440,000	0	0
Total Expenditure	5,337,766	884,108	4,532,346

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

The department did not get all the expected funding shortfalls were mainly in local revenue and unconditional grant because of low receipts for local revenue as a result of lack of parish chiefs. Multisectoral transfers were also not received because LLG did not report any transaction in health department. Funds received were spent with an exception of capital investment funds since procurement process was still ongoing.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a significant decline of about 1 [one] billion shillings in the expected resources compared to financial year 2015/16 but once Baaylor communicates the IPF to district it is expected that this will change since the department will

Vote: 513 Kabarole District

Workplan 5: Health

take over the baylor supported staff onto the government payroll who are within the district personel structure.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Electricity was installed in Bukuuku HC IV with support and funding from baylor-UG

The measles mass campaign was successfully conducted and about 94.2% of the children aged 6-59 months were immunized with funding from W.H.O, GAVI AND UNICEF

70 Million out of the 350 million presidential grant for rehabilitation of district hospitals was received. 40 million was remitted to Kabarole hospital to facilitate the facelift of the hospital while 30 million was allocated to Kasunganyanja HC III

Plans for 2016/17 by Vote Function

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 . It will also invest in infrastructure to increase facilities for patients treatment especially wards and maternities such as kasunganyanja. The department also plans to embark on rehabilitation of staff houses such as the doctors' houses in Bukuuku and Kibiito HC Ivs.

Medium Term Plans and Links to the Development Plan

The department will work towards improving the health of the people thus improving productivity and living standards to achieve this, emphasis will be put on Maternal and child health, HIV / AIDS ,TB and malaria prevention and treatment, Improved water and sanitation , Nutrition Campaign. Through PHC. We shall focus on upgrading the health centre 11s to health centre 111s and functionalizing of all the health centre 111s.

(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 collabroration with KDLG, Trainings and mentorships of health workers, monitoring and evaluation technical support, performance reviews and feedback meetings. Induction of new recritred staff, Training HUMCs intergrated support supervision by BTC/ICB. Stregethening 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	14,626,239	3,640,798	14,182,811
District Unconditional Grant (Non-Wage)	40,000	8,889	40,000
District Unconditional Grant (Wage)	87,781	24,445	43,770
Locally Raised Revenues	35,691	350	20,000
Other Transfers from Central Government	10,000	0	

Vote: 513 Kabarole District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	3,237,226	1,034,009	2,863,520
Sector Conditional Grant (Wage)	11,215,541	2,573,105	11,215,522
<i>Development Revenues</i>	<i>1,054,354</i>	<i>199,324</i>	<i>489,812</i>
Development Grant	846,619	169,324	424,812
District Discretionary Development Equalization Gran	107,735	30,000	65,000
Donor Funding	100,000	0	
Total Revenues	15,680,593	3,840,122	14,672,623
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>14,626,239</i>	<i>3,639,182</i>	<i>14,182,811</i>
Wage	11,303,322	2,610,559	11,259,292
Non Wage	3,322,917	1,028,623	2,923,520
<i>Development Expenditure</i>	<i>1,054,354</i>	<i>130,080</i>	<i>489,812</i>
Domestic Development	954,354	130,080	489,812
Donor Development	100,000	0	0
Total Expenditure	15,680,593	3,769,262	14,672,623

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

The department received almost all funds expected from central government but the department received very little local revenue because of poor revenue collection by the district and sub counties.

Department Revenue and Expenditure Allocations Plans for 2016/17

The estimate for 2016/17 is lower than that for the current financial year. Reduction has been in sector conditional grant and development grant. This could have been as a result of the formulae calculations by MoFPED. Also donor funding is not yet reflected because the IPF's have not yet been communicated.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Staff salaries were paid, capitation grants fully paid, inspection and DEO monitoring is on going, Educ Trac and music competitions were completed, infilling at Mpunbu P/S and completion at Katugunda SS were done, Procurement process for the new construction sites is complete

Plans for 2016/17 by Vote Function

The department will emphasize inspection of all schools, 124 schools in the District including ensuring that all primary seven classes 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 5 classrooms, also 3 staff houses will be constructed and 400 desks will be procured and given out to Primary schools.

Medium Term Plans and Links to the Development Plan

Support monitoring and sensitization of stakeholders into improvement of education standards in the district. Emphasis will also be put on ensuring that all children of school going age attend and complete school. The department will work closely with community leaders and parents to achieve results.

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

Early grade reading program 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)

Kibaale forest school programme provide support to Kasiisi P/S, Kigarama P/S, Kiko P/S, Kyanyawara ps, Rwateera P/S, Kiamara P/S.

Wild life authority support to Komyamperre.

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

Vote: 513 Kabarole District

Workplan 6: Education

1. a) 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. Low teacher pupil ratio

Most of the schools do not have enough teachers which negatively impacts on pupil performance.

3. Lack of transport means for department officers

Lack of transport means for all Department officers. The available vehicle and motorcycles are not in good mechanical condition.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,845,061	403,693	203,933
District Unconditional Grant (Non-Wage)	212,000	60,747	19,000
District Unconditional Grant (Wage)	162,933	35,633	162,933
Locally Raised Revenues	22,000	5,500	22,000
Multi-Sectoral Transfers to LLGs	710,611	146,585	
Other Transfers from Central Government	737,517	155,228	0
<i>Development Revenues</i>	528,275	41,123	37,000
District Discretionary Development Equalization Gran	164,010	10,629	37,000
Locally Raised Revenues	68,000	30,494	
Multi-Sectoral Transfers to LLGs	296,265	0	
Total Revenues	2,373,336	444,816	240,933
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,652,061	246,207	203,933
Wage	162,933	35,633	162,933
Non Wage	1,489,128	210,574	41,000
<i>Development Expenditure</i>	721,275	0	37,000
Domestic Development	721,275	0	37,000
Donor Development	0	0	0
Total Expenditure	2,373,336	246,207	240,933

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

Low receipts under wage due to incomplete recruitment process for all the expected staff in the department. Poor performance in other Central Government transfers was due to 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

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is majorly funded by Uganda Road Fund therefore most of the funds will be spent on routine maintenance activities both Manual and Mechanised. Some expenditures are expected on bridge construction and Administration structure construction and maintenance.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Manual and Mechanized routine maintenance of the planned roads was done during the quarter. Inspection of construction of Yerya bridge conducted in addition to monitoring and supervision of CAIIP Road works.

Vote: 513 Kabarole District

Workplan 7a: Roads and Engineering

Plans for 2016/17 by Vote Function

An average of 70 kilometers of road network will be covered under mechanised routine maintenance, 20 kilometers of urban road will be periodically maintained, Mahoma II bridge redecked and Kibende and Kabunono bridges constructed and 252 Kilometers of district feeder road network will be manually routine maintained using gang system. 01 number of administrative structures (Kabonero SC) will be complete and other structures routinely maintained.

Medium Term Plans and Links to the Development Plan

The department aims at improving infrastructure by linking the communities to social services by construction of bridges, district road maintenance and addressing equity gaps in social infrastructure.

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

Opening and rehabilitation of community access roads by CAIP 3 project and supply of armco culvert to community access and some feeder roads for bridging of river crossings by the Ministry of Works and Transport. Construction of Kisakyabairu Bridge by Ministry of Works and Transport

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

1. Scarcity of gravel and Poor road condition

Scarcity of gravel within the free haulage distance and exhausted gravel pits make murraming activity on the roads costly. Most road deteriorate very fast due the nature of the foundation earth soil and the heavy traffic ferrying Pozzolana material

2. Old unreleable and imcomplete road equipment

The district owns an old road unit that frequently break down and lack of a roller to compact the roads after grading affect the performance of works by force account

3. Provision of hand tool for the road gangs

Road gang members are expected to provide themselves hand tools off their meager wage which becomes costly since some tools like slashers have to be replaced On a monthly basis.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	68,220	21,547	105,908
District Unconditional Grant (Non-Wage)	10,000	2,200	10,000
District Unconditional Grant (Wage)	48,222	16,847	48,222
Locally Raised Revenues	9,998	2,500	9,998
Sector Conditional Grant (Non-Wage)	0	0	37,688
<i>Development Revenues</i>	637,435	140,951	490,328
Development Grant	467,253	93,451	468,328
District Discretionary Development Equalization Grant	28,182	18,000	
Donor Funding	120,000	24,000	
Transitional Development Grant	22,000	5,500	22,000

Vote: 513 Kabarole District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	705,655	162,498	596,236
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,220	19,657	105,908
Wage	48,222	16,847	48,222
Non Wage	41,998	2,810	57,686
<i>Development Expenditure</i>	615,435	88,258	490,328
Domestic Development	495,435	88,258	490,328
Donor Development	120,000	0	0
Total Expenditure	705,655	107,915	596,236

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

The department received most of the expected funding. A higher receipt in LGMSDP was due to payment of works that were carried forward from last financial year. Non receipt of funds under multisectoral was due to non declaration by LLG on funds spent under this department

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects revenues from local sources, Conditional and Unconditional grant and donors such as UNICEF. The department intends to spend 64% of its funds on construction of new water sources, rehabilitation of existing water points and 36% on procurement of supervision vehicle.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Yerya_Kyakatabazi gravity flow Scheme was extended and Buheesi scheme rehabilitated. Held Advocacy meeting in Karambi, busoro and Hakibaale subcounties resulting into formation of seven Water User committees. One pump house and transmission line in Ruteete subcounty was completed.

Plans for 2016/17 by Vote Function

The department intends to construct water supply reservoir tank at Mujunju to order to store enough water at night to meet daily demands from communities Kibiito sub-counties, construct 10 hand-dug shallow wells to serve communities where piped water is not accessed, extend piped water to communities in Kibasi and Kiburara parishes in Hakibaale sub-county, and Lyamabwa parish in Kisomoro sub-county. Buheesi, Kicwamba, Bukuuku, and Bubandi gravity flow schemes will be rehabilitated. Eight borehole

Medium Term Plans and Links to the Development Plan

The district hopes to achieve 100% water coverage over the next 5 years and this will be achieved through construction of piped water systems in each of the sub-counties in a phased manner. This is shown as a priority in the 5 yr DDP. Piped water systems are the technology of choice for communities in Kabarole. Households will continue to fund household level rain water harvesting and so rain water technologies have been left out of this proposal. The rehabilitation of existing gravity flow scheme

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

The Central Government through the Ministry of Water and Environment has designed the Rwengaju water for production project targeting commercial farmers in half of the district. The Central Government will consider this project at national level and implement it accordingly. The Central Government through the Ministry of Water and Environment's Water and Sanitation Development Facility has designed the Kiko and Karago town council water supply systems and will construct these schemes during FY

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

1. Shifting water levels

Vote: 513 Kabarole District

Workplan 7b: Water

Due to environmental degradation (commercial exploitation of wetlands and deforestation) water levels have dropped for both transient ground water that provides water for shallow wells and streams in the Rwenzoris that provide water for piped water.

2. Non-enforcement of community bye-laws

Bye-laws set by community members for collection of water user fees are not enforceable due to lack of will by community leaders to have each household contribute cash for the maintenance of their water sources.

3. Limited funding for construction projects

There are several infrastructure especially reservoir tanks construction, water source protection that the department would wish to undertake but this is done in a phased manner due to the present low levels of funding. CSOs no longer co-fund construction

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	199,184	51,908	205,573
District Unconditional Grant (Non-Wage)	17,975	3,940	19,975
District Unconditional Grant (Wage)	155,245	43,000	155,245
Locally Raised Revenues	17,691	2,900	17,691
Sector Conditional Grant (Non-Wage)	8,273	2,068	12,662
<i>Development Revenues</i>	2,870	0	0
District Discretionary Development Equalization Gran	2,870	0	0
Total Revenues	202,054	51,908	205,573
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	199,184	47,868	205,573
Wage	155,245	43,000	155,245
Non Wage	43,939	4,868	50,328
<i>Development Expenditure</i>	2,870	0	0
Domestic Development	2,870	0	0
Donor Development	0	0	0
Total Expenditure	202,054	47,868	205,573

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

The salaries exceeded 100% because the salary scale of the Physical Planners and the Cartographer were paid more money than what was planned. According to planned figures in OBT the the salary of Physical planner is U4U and was paid as U4Sc. The salary scale of Cartographer in OBT is U5U and was paid as U5Sc . Local revenue allocation was less than 100% because of the general poor collection by the entire district which is as a result of lck of parish chiefs.

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 was increased.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries were paid for all staff though there is need for adjustments for each staff. Under DFS: Tree seedling applications were received from various farmers and replanting of Nyakinoni LFR continued covering 01 more hectare,

Vote: 513 Kabarole District

Workplan 8: Natural Resources

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

The department intends to put emphasis on increment of tree cover, and increment of accessibility to power by rural areas as the major drivers for environment protection and increased house hold income. The medium term plan puts replanting of forest reserves as one of the strategies to increase tree cover, extension of electricity lines as a way of increasing accessibility to power. Have at least 40% of Kabarole district land 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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	508,117	91,392	508,117
District Unconditional Grant (Non-Wage)	18,000	4,000	20,000
District Unconditional Grant (Wage)	364,100	61,884	364,100
Locally Raised Revenues	45,085	2,000	33,085
Sector Conditional Grant (Non-Wage)	80,932	23,508	80,158
Support Services Conditional Grant (Non-Wage)		0	10,774
<i>Development Revenues</i>	150,000	7,500	0
District Discretionary Development Equalization Gran	50,000	7,500	
Donor Funding	100,000	0	

Vote: 513 Kabarole District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	658,117	98,892	508,117
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	508,117	87,691	508,117
Wage	364,100	61,695	364,100
Non Wage	144,017	25,996	144,017
<i>Development Expenditure</i>	150,000	0	0
Domestic Development	50,000	0	0
Donor Development	100,000	0	0
Total Expenditure	658,117	87,691	508,117

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

The department received all the annual allocation for women youth and disability grant and accordingly the percentage was very high. However local revenue performance was lower than 100% because of poor revenue collection as a result of lack of parish chiefs, Conditional grant to LRDP and donor funding was not received because most of the activities under those programs are in the second quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects a rise in the revenues as a result of recruitment of CDOs with their Assistants ultimately increasing operational costs especially for wage, increasing competence of Community Development workers will ensure more trainings & sharing of revenues, Although UNICEF funds will not be expected, Increased overhead costs for new projects like youth Livelihood programme will shoot the budget way above the previous budget

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Prominent activities included; monitoring of FAL, training of learners at class level reaching 2000 learners, 3 Radio Programmes organized on Hits fm, 42 NGOs/CBOs/Groups were registered, 2 general staff meetings organized, 155 cases were handled, 4 Child care institutions Supervised, mobilisation for Training CPCs, 4 groups appraised for PWD grant support, Association for the deaf supported, Mentoring in Gender mainstreaming.

Plans for 2016/17 by Vote Function

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,

Medium Term Plans and Links to the Development Plan

Mobilize and empower the disadvantaged groups through raising awareness on all development issues among the population, encouraging the formation and functioning of social and economic groups, ensuring the protection and development of disadvantaged groups (children, orphans, the aged/elderly, disabled, women, youth, and workers, and preserving, protecting, promoting and presenting our cultural heritage.

(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. Demotivating staff structure

The structure does not provide avenue for promotion.

Vote: 513 Kabarole District

Workplan 9: Community Based Services

2. Inadequate transport

This renders it difficult for community workers to reach all communities

3. Volunteer fatigue by communities

This has led to limited participation by community in government programmes

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	177,154	32,670	218,535
District Unconditional Grant (Non-Wage)	43,866	9,748	114,869
District Unconditional Grant (Wage)	63,825	15,956	63,825
Locally Raised Revenues	49,841	1,220	39,841
Support Services Conditional Grant (Non-Wage)	13,098	5,746	
Urban Unconditional Grant (Non-Wage)	6,524	0	
<i>Development Revenues</i>	120,229	20,057	254,544
District Discretionary Development Equalization Grant	70,229	17,557	254,544
Donor Funding	40,000	0	
Locally Raised Revenues	10,000	2,500	
Total Revenues	297,383	52,727	473,079
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	177,154	32,606	218,535
Wage	63,825	15,956	63,825
Non Wage	113,329	16,650	154,710
<i>Development Expenditure</i>	122,393	20,500	254,544
Domestic Development	82,393	20,500	254,544
Donor Development	40,000	0	0
Total Expenditure	299,547	53,106	473,079

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

High receipts in PAF allocation was due to the budget conference expenditure that exceeded first quarter allocation. Low local revenue allocation was due to poor revenue collection as a result of lack of parish chiefs in all sub counties. Donor funding was not received because funds were sent late.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in the amount of funds budgeted under this department but this is as a result of one significant shift in allocation of funds to support communities under LRDP that have been provided for under the department. Otherwise most of the other revenue sources have remained almost like those of the current year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

District development plan complete and submitted to NPA. Budget conference held. Internal assessment of district departments and LLG conducted detailed report in place. Final performance contract prepared and submitted to MoFPED. Three DTPC meetings held and minutes in place.

Plans for 2016/17 by Vote Function

The key outputs for the Planning Unit during FY 2016/17 will include: Coordinating the review of the DDP, Technical support to LLGs in Planning, Prepare the BFP, monitoring and evaluating government programmes and investments, compiling quarterly reports and holding all planning meetings including regular TPC meetings.

Vote: 513 Kabarole District

Workplan 10: Planning

Medium Term Plans and Links to the Development Plan

During the medium term plan the main objective of the unit will be, To advise the district council and give technical guidance on all matters of planning in the district through; Ensuring harmonised and integrated planning in the district, ensuring that the five year development plan is operational. Providing an overall insight and reporting on the 5 year development plan in addition to building planning capacity of Lower Local Governments, NGOs and other stakeholders in the district.

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

UBOS will help the District to prepare the district abstract and UNICEF will continue working closely with each district in collection of vital statistics.

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

1. Limited resources/finance

The district is faced with a challenge of inadequate resources especially the local revenues. Most planned activities to be funded under this item are in most cases not funded.

2. Lack of transport

The unit lacks reliable means of transport to effectively conduct regular monitoring of all projects.

3. Failure to report in time

Most of the departments do not report in time.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	141,574	22,206	96,261
District Unconditional Grant (Non-Wage)	13,668	3,000	20,000
District Unconditional Grant (Wage)	63,825	15,956	63,825
Locally Raised Revenues	12,436	3,000	12,436
Multi-Sectoral Transfers to LLGs	50,645	0	
Support Services Conditional Grant (Non-Wage)	1,000	250	
Total Revenues	141,574	22,206	96,261
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	141,574	22,056	96,261
Wage	63,825	15,956	63,825
Non Wage	77,749	6,100	32,436
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	141,574	22,056	96,261

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

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 Departmental activities will be mainly funded from un conditional grants & local revenue. Activities include

Vote: 513 Kabarole District

Workplan 11: Internal Audit

Quarterly audits, closure of books in sub counties at the end of the financial year to ascertain cut offs, Value for money audits, Audit of secondary schools, Audit of health units, Audit of primary schools and mentoring head teachers in financial management and accountability, Audit investigations and Routine inspection.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

First quarter audit report in place and submitted to council for onward submission to district public accounts committee

Plans for 2016/17 by Vote Function

Audit and closure of books of 18 sub counties at the end of financial year to verify cut offs, Quarterly audits and production of four reports to council, value for money Audits to ascertain value for money, Audit of secondary schools & improved school management, Audit of primary schools and mentoring of head teachers coupled with increased enrollment & better management of schools, Audit investigations and safeguarding against council resources from wastage.

Medium Term Plans and Links to the Development Plan

Audit of primary schools & mentoring of head teachers in financial management and accountability, Routine inspection of Government projects as water points, roads, bridges, buildings, Verification of deliveries to District stores to avoid fictitious deliveries, Verification of payrolls and timely payment of salaries, verification of pension files for payment of pension and terminal benefits to retiring employees, verification of accountabilities and retirement of advances,

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

No such activity

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

1. Inadequate facilitation

This includes facilitation in terms of allowances, fuel

2. Lack of motorable transport to the field

The Department has no motorable transport to assist in field movements which stifles audit work.

3. Failure by the accounting officers to adhere to regulations

Failure by accounting officers to adhere to financial regulations and the replica of audit queries