

# Vote: 515 Kalangala District

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## Structure of Performance Contract

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### 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](http://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](http://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**

**Kalangala District**

**MoFPED**

**Signed on Date:** \_\_\_\_\_

**Signed on Date:** \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **NOTE:**

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

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

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## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	747,631	216,585	904,298
2a. Discretionary Government Transfers	1,811,382	1,330,337	1,637,160
2b. Conditional Government Transfers	5,281,689	4,212,396	5,679,808
2c. Other Government Transfers	1,565,677	385,198	1,074,500
3. Local Development Grant		399,585	0
4. Donor Funding	7,867,034	6,081,381	10,615,502
<b>Total Revenues</b>	<b>17,273,414</b>	<b>12,625,483</b>	<b>19,911,268</b>

#### Planned Revenues for 2016/17

The Approved budget for FY 2016/17 will increase by 15.3% compared to the previous Financial Year of which Local revenue will contribute 4.5%. Central Government transfers will contribute 42.1%. Donor funding will contribute 53.3% against the total budget in form of both project and budget support .

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,113,250	492,541	1,243,898
2 Finance	321,170	211,118	567,852
3 Statutory Bodies	547,829	309,933	349,182
4 Production and Marketing	2,836,179	454,083	1,613,694
5 Health	5,873,563	6,222,091	8,166,235
6 Education	4,258,748	2,907,312	6,027,809
7a Roads and Engineering	753,759	385,519	697,293
7b Water	470,850	401,694	321,319
8 Natural Resources	114,816	84,130	122,168
9 Community Based Services	362,999	168,374	550,459
10 Planning	558,761	238,759	202,643
11 Internal Audit	61,491	30,362	48,716
<b>Grand Total</b>	<b>17,273,414</b>	<b>11,905,915</b>	<b>19,911,268</b>
	<i>Wage Rec't:</i>	4,282,073	3,438,009
	<i>Non Wage Rec't:</i>	2,874,013	1,540,094
	<i>Domestic Dev't</i>	2,250,295	1,584,830
	<i>Donor Dev't</i>	7,867,034	6,081,381

#### Planned Expenditures for 2016/17

Total expenditure for financial year 2016/17 has increase by 15.3% higher than financial year 2015/16, this is due to an increase in donor development by 34.9% where as there is a decrement in domestic development by 29.6% compared to financial year 2015/16.

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## 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
<b>1. Locally Raised Revenues</b>	<b>747,631</b>	<b>216,585</b>	<b>904,298</b>
Local Government Hotel Tax		0	27,000
Advertisements/Billboards		0	2,000
Animal & Crop Husbandry related levies	180,000	86,816	249,267
Application Fees	12,500	3,384	12,500
Business licences	28,200	9,911	52,000
Land Fees		0	6,000
Local Hotel Tax	23,000	468	
Local Service Tax	45,000	35,775	69,000
Market/Gate Charges	6,291	260	9,291
Miscellaneous	70,000	18,473	70,000
Other Fees and Charges	40,000	5,323	44,000
Other licences	3,240	2,425	3,240
Park Fees	205,400	33,750	205,400
Property related Duties/Fees	25,000	0	31,000
Registration of Businesses		0	6,100
Rent & rates-produced assets-from private entities		0	2,000
Sale of non-produced government Properties/assets	20,000	0	20,000
Inspection Fees	85,000	20,000	95,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,000	0	500
<b>2a. Discretionary Government Transfers</b>	<b>1,811,382</b>	<b>1,458,681</b>	<b>1,637,160</b>
District Unconditional Grant (Non-Wage)	386,316	281,659	392,723
Urban Unconditional Grant (Non-Wage)	42,829	30,956	38,912
Urban Discretionary Development Equalization Grant	0	0	14,948
District Unconditional Grant (Wage)	945,643	655,906	1,085,435
District Discretionary Development Equalization Grant	399,585	399,585	60,395
Urban Unconditional Grant (Wage)	37,009	90,575	44,747
<b>2b. Conditional Government Transfers</b>	<b>5,281,689</b>	<b>4,483,638</b>	<b>5,679,808</b>
Transitional Development Grant	22,000	16,500	26,348
General Public Service Pension Arrears (Budgeting)		0	136,266
Gratuity for Local Governments		0	55,750
Pension for Local Governments		0	169,789
Sector Conditional Grant (Non-Wage)	606,824	421,483	1,208,366
Sector Conditional Grant (Wage)	3,058,692	2,785,043	3,746,444
Support Services Conditional Grant (Non-Wage)	779,786	446,224	
Development Grant	814,388	814,388	336,845
<b>2c. Other Government Transfers</b>	<b>1,565,677</b>	<b>385,198</b>	<b>1,074,500</b>
YLP		0	200,000
Vegitable oil Project	800,000	63,738	800,000
Unspent balances – Conditional Grants	125,000	0	
Uganda Women Enterprises Project		0	74,500
Uganda Roads Fund	640,677	321,460	
<b>4. Donor Funding</b>	<b>7,867,034</b>	<b>6,081,381</b>	<b>10,615,502</b>

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## A. Revenue Performance and Plans

UNICEF	50,000	92,755	80,000
Global Fund		0	55,000
KCHSP	3,605,571	4,453,484	5,850,000
KDDP	3,624,924	1,532,428	4,270,435
LVEMP II	102,000	759	102,000
NTD	95,000	0	90,000
Rhema Development Missionaries		0	93,067
SDS	93,067	0	
UNEPI	15,919	0	75,000
Uganda CARES	280,553	1,954	
<b>Total Revenues</b>	<b>17,273,414</b>	<b>12,625,483</b>	<b>19,911,268</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

Locally Raised Revenues has increased by 21% compared to the previous financial year 2015/16 because there has been projections on some revenues mainly on Animal and crop Husbandry related levies, Business licences, Market/Gate charges e.t.c that District Council discussed and approved during the last sittings of Council before the closure of business for financial year 2015/2016.

#### (ii) Central Government Transfers

Central Government Transfers and discretionary Government transfers has reduced by 6.7%, sector conditional grant has reduced by 53.6% and other Government transfers have reduced 31.4%.

#### (iii) Donor Funding

Donor funding has increased by 34.9% due to increment in KDDP funding by 17.8% and KCHSP by 62.2 % where these funds will be spent on classrooms, kitchens, staff houses constructions and renovations and provision of scholastic materials, HIV/AIDS treatment, prevention and control and Local revenue enhancement strategies in Education, Health and Finance departments.

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## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	814,568	458,555	1,228,950
District Unconditional Grant (Non-Wage)	40,573	44,881	70,573
District Unconditional Grant (Wage)	175,270	124,005	153,000
General Public Service Pension Arrears (Budgeting)		0	136,266
Gratuity for Local Governments		0	55,750
Locally Raised Revenues	52,503	36,780	63,503
Multi-Sectoral Transfers to LLGs	472,410	197,530	580,067
Pension for Local Governments		0	169,789
Support Services Conditional Grant (Non-Wage)	73,811	55,359	
<i>Development Revenues</i>	298,682	33,987	14,948
District Discretionary Development Equalization Grant	69,000	33,987	
Donor Funding	229,682	0	
Multi-Sectoral Transfers to LLGs		0	14,948
<b>Total Revenues</b>	<b>1,113,250</b>	<b>492,541</b>	<b>1,243,898</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	814,568	458,555	1,228,950
Wage	216,862	155,200	153,000
Non Wage	597,705	303,355	1,075,949
<i>Development Expenditure</i>	298,682	33,986	14,948
Domestic Development	69,000	33,986	14,948
Donor Development	229,682	0	0
<b>Total Expenditure</b>	<b>1,113,250</b>	<b>492,541</b>	<b>1,243,898</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The sector underperformed at 53% because it does not receive funds from donors because the duration of the development project had expired where as it focused mainly on carrying out monitoring and evaluation of the completed projects to ensure value for money.

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

The Approved budget FY 2016/17 has decreased by 0.999% as compared to previous FY 2015/16 in both domestic development and donor funding because the donation phase period expired among the District Development Partners where as the Total budget increased mainly in recurrent revenues due to introduction of Gratuity, pension and pension arrears for Local Gov'ts which were not previously budgeted.

#### (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: 1381 District and Urban Administration**

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## Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
%age of LG establish posts filled			80
No. (and type) of capacity building sessions undertaken	4	4	2
Availability and implementation of LG capacity building policy and plan		no	yes
No. of monitoring visits conducted		0	6
No. of monitoring reports generated		0	6
No. of solar panels purchased and installed		0	00
<b>Function Cost (UShs '000)</b>	<b>1,113,250</b>	<b>492,541</b>	<b>1,243,897</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,113,250</b>	<b>492,541</b>	<b>1,243,897</b>

### 2015/16 Physical Performance up to March

Payments for salaries and pensions was made after verification. The amount paid for pensions surpassed the budgeted amount as the implementation of the decentralised payroll progressed and pensions verified and transferred to the district. Monitoring of projects was a major emphasis during the quarter. Also improved management of the decentralised payroll including pensioners was undertaken.

### Planned Outputs for 2016/17

The plan is geared towards improved service delivery in all the sectors. In order to attain this target timely release and transfer of resources to the service delivery centres i.e. Schools, Health Centres, Community outposts, and landingsites will be enforced. Transparency, timely reporting, and both physical and financial accountability to be ensured.

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

Through the enhancement and support of the public-private partnership, the NGO sector will be involved in activities focused on community mobilisation and sensitisation for education sector improvement, addressing the HIV/AIDS issue, and addressing human rights.

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

#### 1. Staff accomodation.

With improved staffing levels the challenge for staff accomodation at the Health Centres and Schools has escalated.

#### 2. Staff payroll and pensions management.

The management of the decentralised payroll for pensioners is still challenging as some of the would be beneficiaries have not yet submitted the required details.

#### 3. Inadequate funding

Under-facilitation of the CAO's office leading to poor execution of the major role of supervising and monitoring government programmes.

## Workplan 2: Finance

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

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



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## Workplan 2: Finance

<i>Recurrent Revenues</i>	289,582	211,118	297,417
District Unconditional Grant (Non-Wage)	61,158	67,648	45,762
District Unconditional Grant (Wage)	116,529	93,556	145,500
Locally Raised Revenues	100,759	41,563	106,155
Support Services Conditional Grant (Non-Wage)	11,135	8,352	
<i>Development Revenues</i>	31,588	0	270,435
Donor Funding	31,588	0	270,435
<b>Total Revenues</b>	<b>321,170</b>	<b>211,118</b>	<b>567,852</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	289,582	211,118	297,417
Wage	116,529	101,907	145,500
Non Wage	173,052	109,211	151,917
<i>Development Expenditure</i>	31,588	0	270,435
Domestic Development	0	0	0
Donor Development	31,588	0	270,435
<b>Total Expenditure</b>	<b>321,170</b>	<b>211,118</b>	<b>567,852</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department's revenues were at 79% performance though the sector under performed because of not realization of donor funding due to expiry of the MoU with KDDP and SDS.

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

The sector is to be funded from from three sources; the district unconditional grant for both wage and non wage components and local revenue which will fund most of the operational activities. 50% of the sector budgeted will be funded by ICEIDA donor funds under the KDDP programme.

The KDDP funds will be for building the capacity of the district for local revenue mobilisation and generation to support the district attain sustainability. The local revenue allocated and some of the unconditional grant are to support the operational activities of the sector.

### (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
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	31/8/2016	30/9/2015	30/08/2016
Value of LG service tax collection	21171000	43827000	50000000
Value of Hotel Tax Collected	13000000	1586000	35000000
Value of Other Local Revenue Collections	514892000	226233795	731443000
Date of Approval of the Annual Workplan to the Council	29/08/2016	29/08/2015	
Date for presenting draft Budget and Annual workplan to the Council	15/06/16	3/04/2016	
Date for submitting annual LG final accounts to Auditor General	31/08/2016	31/08/2015	
<b>Function Cost (UShs '000)</b>	<b>321,170</b>	<b>211,118</b>	<b>567,852</b>
<b>Cost of Workplan (UShs '000):</b>	<b>321,170</b>	<b>211,118</b>	<b>567,852</b>

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## Workplan 2: Finance

2015/16 Physical Performance up to March

Performance was lower than expected due to the political environment

Planned Outputs for 2016/17

The sector will mainly focus on enhancement of local revenue and achieve at least 60% revenue increase. The key strategies will include: rolling over the multisectoral streamlining of revenue collection and management, enhancing local revenue monitoring through revenue committees at all levels, empowering the community through village revenue committees that will be trained and equipped in revenue monitoring, collection and management, as well as participatory budgeting and to

Strengthen financial management and ensure value for money in achieving the council objectives

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

Tourism activities to be supported by Buganda Government

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

#### 1. Tax Education

When service tax was introduced people were not educated about it, this coupled with influence by some local politicians has created resistance among tax payers.

#### 2. Lack of logistics

Most of the district is a water mass and we lack logistics for tax monitoring

3.

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	546,329	309,934	349,182
District Unconditional Grant (Non-Wage)	42,981	51,597	41,514
District Unconditional Grant (Wage)	83,632	98,058	178,794
Locally Raised Revenues	67,611	34,815	128,874
Support Services Conditional Grant (Non-Wage)	352,105	125,464	
<i>Development Revenues</i>	1,500	0	
District Discretionary Development Equalization Grant	1,500	0	
<b>Total Revenues</b>	<b>547,829</b>	<b>309,934</b>	<b>349,182</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	546,329	309,933	349,182
Wage	83,631	75,594	178,794
Non Wage	462,698	234,339	170,389
<i>Development Expenditure</i>	1,500	0	0
Domestic Development	1,500	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>547,829</b>	<b>309,933</b>	<b>349,182</b>

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## Workplan 3: Statutory Bodies

### 2015/16 Revenue and Expenditure Performance up to March

-The sector's receipts received were at underperformance of 74%. The reasons for underperformance are; the salary for the Chairperson District Service Commission was not received because the district did not have a substantive DSC Chairperson, money from LGMSD that was expected to buy a computer and printer was not received, pension for teachers was reflected in the budget yet the expenditure is elsewhere and there was inadequate release of local revenue to the sector.

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

The overall budget reduced by about 20% due to because ex-gratia is now budgeted under administration vote and reduction in non wage because of a shortfall in district unconditional grant which now contain these grants which were previously conditional grants like conditional grants for Boards, LGPAC, Operational costs for District Service Commission.

### (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
<b>Function: 1382</b>			
No. of land applications (registration, renewal, lease extensions) cleared	40	25	40
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	4	3	10
No. of LG PAC reports discussed by Council	12	6	06
<b>Function Cost (US\$ '000)</b>	<b>547,829</b>	<b>309,933</b>	<b>349,182</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>547,829</b>	<b>309,933</b>	<b>349,182</b>

### 2015/16 Physical Performance up to March

One DLB, DSC, LGPAC meetings were held in the quarter. The Contracts Committee held 4 meetings in the quarter. The salary and gratuity for political leaders was paid in the quarter. Salary for Clerk to Council, Senior Procurement Officer, Procurement Officer and Assistant Procurement Officer was paid in the quarter. Monitoring and Town Running Fuel for members of DEC was paid in the quarter.

### Planned Outputs for 2016/17

Holding of council, Standing Committee, LGPAC, DSC, DLB and Contract Committee meetings. Minutes and reports will be produced and submitted to all the relevant offices. Monitorings will be carried out by members of DEC and District Councilors. Monitoring reports will be made and submitted to Speaker and to relevant standing committees.

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

Review of activities carried out by Kalangala Comprehensive Health Services Project by the District Council. Monitoring of Kalangala Comprehensive Health Services Project activities by the District Executive Committee Members.

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

#### 1. Inadequate facilitation

The DLB is inadequately facilitated to the extent that it holds one meeting per quarter for one day and the money given is not enough for the committee to make field visits. LGPAC does not do Value For Money inspections.

#### 2. Induction of statutory bodies members

# Vote: 515 Kalangala District

## Workplan 3: Statutory Bodies

Inductions for statutory bodies take long to take place affecting performance of especially new members.

### 3. Inadequate working tools

Office of clerk to council has no computer and printer. LGPAC, DLB, DSC and Contracts Committee members don't have enough working tools.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	471,259	339,494	666,752
District Unconditional Grant (Non-Wage)	18,571	6,821	11,499
District Unconditional Grant (Wage)	167,857	62,145	184,892
Locally Raised Revenues	18,589	8,737	18,589
Sector Conditional Grant (Non-Wage)	82,591	61,943	40,359
Sector Conditional Grant (Wage)	166,616	187,071	411,414
Support Services Conditional Grant (Non-Wage)	17,035	12,776	
<i>Development Revenues</i>	2,364,920	115,076	946,942
Development Grant	0	0	44,942
District Discretionary Development Equalization Grant	34,000	13,382	
Donor Funding	1,530,920	37,956	102,000
Other Transfers from Central Government	800,000	63,738	800,000
<b>Total Revenues</b>	<b>2,836,179</b>	<b>454,570</b>	<b>1,613,694</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	471,259	339,007	666,752
Wage	351,508	261,629	596,306
Non Wage	119,751	77,378	70,446
<i>Development Expenditure</i>	2,364,920	115,076	946,942
Domestic Development	834,000	77,121	844,942
Donor Development	1,530,920	37,956	102,000
<b>Total Expenditure</b>	<b>2,836,179</b>	<b>454,083</b>	<b>1,613,694</b>

### 2015/16 Revenue and Expenditure Performance up to March

The sectors underperformance of 18% was due to the Ministry not releasing funds under VODP. No donor funds under KDDP were received to facilitate fisheries quality assurance activities because the agreement with Iceland expired.

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

The Production and Marketing approved has reduced because of the budget for donor development has been reduced by 93% due the end of support from KDDP fisheries sub-sector where as the budget for local revenue and unconditional grant non wage remained the same as for the last financial year due to local revenue interventions geared on rising animal and crop husbandry related levies and wealth creation programmes.

### (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: 515 Kalangala District

## Workplan 4: Production and Marketing

### Function: 0181 Agricultural Extension Services

Function Cost (US\$ '000)	0	0	417,434
<b>Function: 0182</b>			
No. of Plant marketing facilities constructed	0	0	1
No. of livestock vaccinated	70000	87692	46000
No. of livestock by type undertaken in the slaughter slabs	18720	13133	6100
No. of fish ponds constructed and maintained	0	0	1
No. of fish ponds stocked	0	0	1
Quantity of fish harvested	3000	2115	35000
Number of anti vermin operations executed quarterly	20	0	
No. of tsetse traps deployed and maintained	1500	400	300
<b>Function Cost (US\$ '000)</b>	<b>2,816,307</b>	<b>436,476</b>	<b>1,172,875</b>

### Function: 0183 District Commercial Services

No of awareness radio shows participated in	10	5	4
No. of trade sensitisation meetings organised at the district/Municipal Council	12	7	2
No of businesses inspected for compliance to the law	50	30	3
No. of producers or producer groups linked to market internationally through UEPB	0	0	2
No. of market information reports disseminated	0	0	3
No of cooperative groups supervised	12	3	
No. of tourism promotion activities mainstreamed in district development plans	0	0	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0	0	10
No. and name of new tourism sites identified	0	0	2
No. of value addition facilities in the district	3	3	
A report on the nature of value addition support existing and needed	yes	yes	
<b>Function Cost (US\$ '000)</b>	<b>19,873</b>	<b>17,607</b>	<b>23,386</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,836,179</b>	<b>454,083</b>	<b>1,613,694</b>

### 2015/16 Physical Performance up to March

3 joint support supervisions and monitoring visits were conducted to check on projects under OWC, VODP, PMG, KDDP performance of staff at sub-county level. Monitoring of BMUs and community sensitisation meetings were conducted at 64 landing sites in all sub-counties. 100 Tsetse traps were depolyed. Soil and water conservation were conducted in 17 parishes. 9800 birds were vaccinated against NCD and Gomboro disease, 117 cows were treated against Trypanosomiasis.

### Planned Outputs for 2016/17

2 demos/ value addition facilities established, 10 pest and disease control interventions conducted, 300 tsetse traps procured and deployed, 3000 MT of fish harvested. 8 joint support supervisions and monitoring visits. 160 Fisheries patrols and community sensitisation meetings are planned to control illegal fishing at landing sites in all sub-counties. Sensitisation meetings will be conducted on enterprise mix, soil tests will be done for Nitrates, Phosphates, Potassium and Magnesium. 46,000 livestock vaccinated and treated. 5000 farmers mobilised to form farmers groups. 6000 farmers trained on new agricultural techniques.

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

Tse ste fly eradication using SIT. Provision of veterinary laboratory inputs. Distribution of agricultural inputs under

# Vote: 515 Kalangala District

## Workplan 4: Production and Marketing

operation wealth creation.

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

#### 1. Inadequate operational funds

Service delivery in the islands is very expensive yet the allocations from the centre and locally raised revenue is minimal to cater for the hard to reach areas and motivation for newly recruited staff.

#### 2. Inadequate facilitation for transport both on land and water.

Livestock, Entomology and Commercial sectors are lacking boats, outboard engines, vehicles for routine advisory extension services.

#### 3. Lack of equipments for pest and disease

Frequent disease outbreaks

## Workplan 5: Health

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,711,271	1,615,941	1,958,942
District Unconditional Grant (Non-Wage)	13,166	17,300	13,166
Locally Raised Revenues	17,123	5,500	17,123
Sector Conditional Grant (Non-Wage)	88,643	66,482	100,566
Sector Conditional Grant (Wage)	1,519,557	1,472,072	1,828,087
Support Services Conditional Grant (Non-Wage)	72,782	54,587	
<i>Development Revenues</i>	4,162,292	4,606,150	6,207,292
Development Grant	57,956	57,956	0
Donor Funding	4,047,043	4,548,194	6,150,000
Locally Raised Revenues	57,292	0	57,292
<b>Total Revenues</b>	<b>5,873,563</b>	<b>6,222,091</b>	<b>8,166,235</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,711,271	1,615,941	1,958,942
Wage	1,519,557	1,526,659	1,828,087
Non Wage	191,714	89,282	130,855
<i>Development Expenditure</i>	4,162,292	4,606,150	6,207,292
Domestic Development	115,249	57,956	57,292
Donor Development	4,047,043	4,548,194	6,150,000
<b>Total Expenditure</b>	<b>5,873,563</b>	<b>6,222,091</b>	<b>8,166,235</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received more money than planned for (156%). This was due to depreciation of the Uganda Shilling against the US Dollar. Consequently more Uganda shillings were received and all were spent (156%) by scaling up of the earlier on planned activities. More funds were received for PHC salaries (128%) than planned for, however 133% of the planned for wages were paid. This was because we recruited more staff and had them access the payroll. We did not receive any of the planned for funds under local revenue (0%). For donor funds, we received 171% of the funds that we had planned for. This was again due to the depreciation of the UG shilling against the US dollar. All the donor funds received were spent. We received 167% of the District unconditional grants and all this was expended. We did

## Vote: 515 Kalangala District

### **Workplan 5: Health**

not receive any local revenues as a Department. For other revenues, we received 100% of all the planned funds and we spent all of the funds appropriately.

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

The biggest percentage of FY 2016/17 Budget for the health sector (70%) is funded by donors whose main interest in the health sector is HIV/AIDS treatment, prevention and control. Funds have been indicated deatiling.PHC recurrent non wage grant has not increased,this is likely to negatively impact on health services delivery. The District PHC wage has also remained stagnant and this may not allow us to recruit more health workers. The PHC Development budget has been reduced to only 14,918,000,this will not allow us to construct any staff house. We shall continue working on the ongoing development projects. This money will be used to complete the two ongoing staff houses at Kalangala Health Centre IV, and Mazinga HC III.The District was allocated a static PHC Non wage recurrent fund (Same as that for FY 2014/15) for implementation of PHC activities in the District. This money is so little in that it can not create a significant impact in the delivery of the Uganda Minimum Health Care Package (UNMHCP). District Local revenues to the health sector have remained meager and not enough to create a significant impact.

During FY 2013/14, We received 100% of the planned PHC Recurrent funds, and all the funds were expended as planned. However, the funds allocated in the FY to provide comprehensive PHC services are very inefficient and not able to create a significant impact in health services delivery.

100 % of the planned PHC Development funds were released and all was expended,.

100% of the planned donor funds have been released and expended as planned.However, 65% of the planned local revenues were released and expended. In addition, 78% of the planned unconditional grants was released and expended. Only 61% of the planned multisectoral transfers was realised. 100% of the PHC wage was realised and all health workers received their salaries.

#### **(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: 0881 Primary Healthcare**

# Vote: 515 Kalangala 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	6	5	
Value of health supplies and medicines delivered to health facilities by NMS	6	5	
Number of health facilities reporting no stock out of the 6 tracer drugs.	15	15	
Number of outpatients that visited the NGO Basic health facilities	4836	3691	3216
Number of inpatients that visited the NGO Basic health facilities	480	394	64
No. and proportion of deliveries conducted in the NGO Basic health facilities	242	90	161
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	208	144	138
Number of trained health workers in health centers	262	245	280
No of trained health related training sessions held.	12	10	8
Number of outpatients that visited the Govt. health facilities.	70664	78434	52312
Number of inpatients that visited the Govt. health facilities.	14000	8975	1046
No and proportion of deliveries conducted in the Govt. health facilities	3533	1174	2616
% age of approved posts filled with qualified health workers	99	90	90
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	90	60	50
No of children immunized with Pentavalent vaccine	3039	2143	2249
No of villages which have been declared Open Defecation Free(ODF)	50	50	
No of healthcentres rehabilitated	0	1	
No of staff houses constructed	2	2	4
No of staff houses rehabilitated	0	1	1
No of theatres rehabilitated		0	1
Value of medical equipment procured	0	0	5
<b>Function Cost (US\$ '000)</b>	<b>5,873,563</b>	<b>6,222,091</b>	<b>857,978</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>7,308,256</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>5,873,563</b>	<b>6,222,091</b>	<b>8,166,235</b>

### 2015/16 Physical Performance up to March

Generally, Like in previous quarters, all the components of the Minimum health care package were implemented quite well all over the District with more efforts put up in our fight against HIV/AIDS. We managed to increase our ART sites from 7 to 9 and also increase our ART outreaches accordingly. Under PHC development, no new constructions were started due to inadequate funds allocated to us for the whole financial year. Only ongoing works at Mazinga HC III staff house are taking place.

### Planned Outputs for 2016/17

Under Health Infrastructure, we plan to complete payments for construction of staff houses at both Kalangala and



# Vote: 515 Kalangala District

## Workplan 5: Health

Mazinga Health Centres. No more new projects will be started on due to the inadequate funding allocated to the department. Using donor funds we shall connect water to the maternity ward.

We intend to strengthen our continued fight against HIV/AIDS by continuing to support all the 9 AntiRetroviral treatment sites, as well as supporting community outreaches.

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

During the FY 2016/17, the following offbudget activities will be implemented in the District:

1. Mariestopes Uganda will continue to conduct family planning services in the District and a total of UGX 195,089,000 has been allocated to this activity
2. We shall continue to receive support from Uganda Cares, and we expect to receive support to the tune of UGX 190,000,000
3. Uganda Red cross will provide a series of health related services as need arises and UGX 40,000,000 has been earmarked

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

#### 1. Very high cost of service delivery

The cost for health care delivery in Kalangala is very high per capita due to the need to cross large masses of water and yet the population is sparsely distributed. We have 84 islands of which only 9 have health units built on them

#### 2. Gross PHC funds underfunding

The allocation criteria of PHC funds do not favour Kalangala with its low and scattered population plus its uniqueness

#### 3. Poor health centre infrastructure

Most health facility infrastructure is poor with most health facilities lacking the minimum required infrastructure as per the level of the health unit

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,045,024	1,581,663	1,954,034
District Unconditional Grant (Non-Wage)	17,480	9,200	9,480
District Unconditional Grant (Wage)	50,556	31,944	50,556
Locally Raised Revenues	18,413	8,710	6,413
Sector Conditional Grant (Non-Wage)	380,643	251,848	380,643
Sector Conditional Grant (Wage)	1,372,518	1,125,900	1,506,943
Support Services Conditional Grant (Non-Wage)	205,415	154,061	
<i>Development Revenues</i>	2,213,723	1,871,255	4,073,775
Development Grant	381,371	381,371	73,775
District Discretionary Development Equalization Grant	33,000	0	
Donor Funding	1,669,825	1,489,884	4,000,000
Locally Raised Revenues	4,527	0	
Unspent balances – Conditional Grants	125,000	0	

# Vote: 515 Kalangala District

## Workplan 6: Education

<b>Total Revenues</b>	<b>4,258,748</b>	<b>3,452,918</b>	<b>6,027,809</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>2,045,024</i>	<i>1,300,467</i>	<i>1,954,034</i>
Wage	1,628,489	1,060,551	1,557,499
Non Wage	416,535	239,916	396,535
<i>Development Expenditure</i>	<i>2,213,723</i>	<i>1,606,845</i>	<i>4,073,775</i>
Domestic Development	543,898	116,961	73,775
Donor Development	1,669,825	1,489,884	4,000,000
<b>Total Expenditure</b>	<b>4,258,748</b>	<b>2,907,312</b>	<b>6,027,809</b>

### 2015/16 Revenue and Expenditure Performance up to March

There was over-performance on the revenue side of 141% and 133% for secondary salaries and UPE grant respectively and 212% for SFG releases because more funds were released from centre in the quarter than budgeted on the other side there was under-performance of 0% for LGMSD and 0% for locally raised revenue because there wasn't a single shilling which was released for those two votes.

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

Revenues will constitute conditional grants i.e UPE, USE, UPPET, Salaries, SFG and local revenue plus unconditional grants and donors funds for capacity building development funds and expenditures will include on salaries, construction of teacher houses, classrooms, payment of teachers' salaries, school inspections, furniture, toilet construction and others there is an increase in budget of 42% from the budget of the FY 2016/17 due to expected increase in the donor's funds by 140%. The salary budget for both primary and secondary is insufficient by a variance of UGX 154,889,920 and 188,789,100, respectively.

### (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
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of textbooks distributed	20000	1000	25
No. of pupils enrolled in UPE	4250	4301	4550
No. of student drop-outs	250	32	250
No. of Students passing in grade one	32	34	34
No. of pupils sitting PLE	279	322	250
No. of classrooms constructed in UPE	3	1	4
No. of classrooms rehabilitated in UPE	10	6	42
No. of latrine stances constructed	20	36	15
No. of teacher houses rehabilitated	0	0	1
No. of primary schools receiving furniture	25	126	3
<b>Function Cost (US\$ '000)</b>	<b>2,803,193</b>	<b>2,090,120</b>	<b>3,453,733</b>
<b>Function: 0782 Secondary Education</b>			

# Vote: 515 Kalangala 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 students enrolled in USE	550	610	550
No. of classrooms constructed in USE	3	0	00
No. of classrooms rehabilitated in USE	0	0	03
No. of Administration blocks rehabilitated		0	00
No. of teacher houses constructed		0	00
No. of ICT laboratories completed		0	00
No. of science laboratories constructed		0	00
<b>Function Cost (US\$ '000)</b>	<b>608,438</b>	<b>228,820</b>	<b>751,603</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	12	12	10
No. of students in tertiary education	250	256	373
<b>Function Cost (US\$ '000)</b>	<b>248,124</b>	<b>169,388</b>	<b>493,652</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	13	16	15
No. of secondary schools inspected in quarter	1	1	3
No. of tertiary institutions inspected in quarter	1	0	02
No. of inspection reports provided to Council	8	2	4
<b>Function Cost (US\$ '000)</b>	<b>597,793</b>	<b>418,983</b>	<b>1,325,548</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational	31	31	01
No. of children accessing SNE facilities	4500	4500	15
<b>Function Cost (US\$ '000)</b>	<b>1,200</b>	<b>0</b>	<b>3,273</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>4,258,748</b>	<b>2,907,312</b>	<b>6,027,809</b>

### 2015/16 Physical Performance up to March

145 teachers were paid salaries, 16 primary schools were inspected, 44 rain tanks were installed, 10 toilets were constructed and construction of a 3 classrom was completed. Construction.

### Planned Outputs for 2016/17

151 primary teachers to get salaries, 4 classrooms to be constructed, 4 classrooms to be rehabilitated, 5 stances to be constructed, 3 schools to receive furniture, 70 secondary teachers to receive salaries, two teachers houses to be constructed.

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

provision of free midday meals to a few selected schools to work as prototypes and lobbying for more funding from the Government

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

#### 1. inflation

a big divergence between the actual and budgeted cost.

#### 2. high cost of service delivery

delivering services to the outlying islands is very expensive due to the high costs associate dwith it; allownces and fuel

# Vote: 515 Kalangala District

## Workplan 6: Education

3.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	731,359	378,089	682,293
District Unconditional Grant (Non-Wage)	28,119	18,200	10,119
District Unconditional Grant (Wage)	44,891	26,992	44,891
Locally Raised Revenues	17,672	11,437	7,672
Multi-Sectoral Transfers to LLGs	53,047	93,494	
Other Transfers from Central Government	587,630	227,966	
Sector Conditional Grant (Non-Wage)		0	619,612
<i>Development Revenues</i>	22,400	7,430	15,000
District Discretionary Development Equalization Gran	7,400	3,680	15,000
Locally Raised Revenues	15,000	3,750	
<b>Total Revenues</b>	<b>753,759</b>	<b>385,519</b>	<b>697,293</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	731,359	378,089	682,293
Wage	44,891	26,992	44,891
Non Wage	686,468	351,097	637,403
<i>Development Expenditure</i>	22,400	7,430	15,000
Domestic Development	22,400	7,430	15,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>753,759</b>	<b>385,519</b>	<b>697,293</b>

#### 2015/16 Revenue and Expenditure Performance up to March

Overall revenue performance is 64%. This is caused by the less funding of Central Government transfer programs by 51% underperformance and 15% underperformance of District Unconditional Grant non wage, therefore the sector couldn't fully accomplish the planned intervention in the Quarter

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

Sector's revenues are expected to decrease by 5.3% compared to 2015/16, this will be caused by decrease in district unconditional grant -non wage. Expenditures will be decreased by 1.7% where as other grants will remain constant therefore the department will mainly carry out roads' maintenance and constructions.

### (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**

# Vote: 515 Kalangala District

## Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Length in Km of Urban unpaved roads routinely maintained	28	21	22
No. of bottlenecks cleared on community Access Roads		0	51
Length in Km of District roads routinely maintained	81	46	85
<b>Function Cost (UShs '000)</b>	<b>753,759</b>	<b>385,519</b>	<b>659,502</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>37,791</b>
<b>Cost of Workplan (UShs '000):</b>	<b>753,759</b>	<b>385,519</b>	<b>697,293</b>

### 2015/16 Physical Performance up to March

The available funds was well utilized in roads maintenance 46km in District Network and 21km in Town Council network.

### Planned Outputs for 2016/17

-Routinely maintain 22km length urban unpaved road, 51km of Community Access Roads and 81km length District roads.

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

Engineering offbudget activities include the following: 1. Major rehabilitation of the 68km Luku - Kalangala - Mulabana Rd by Kalangala Infrastructure Services 2. Power generation and Supply in Bugala Island(outside Kalangala Town Council) by Kalangala Infrastructure Services 3. Construction and sailing a new ferry MV Ssele from Mwanza - Tanzania by KIS. 4. Kalangala Infrastructure Services continue to operate and manage the ferry services between Luku and Bukakata.

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

#### 1. Funding

The budgeted Local and Unconditional grant in the Department is not fully relized. This affect the service delivery and implementation of the budget. Conditional grant, though it is fully relized but it is released late, thus affecting the impementation.

#### 2. Plants/vehicles

Almost all the plants of the acquired District Road unit is having major mechanical problems. The consumables too of the unit eg blades ets are very expensive.

#### 3. Roads materials

Kalangala has no gravel borrow pits where murrum can be excavated and used for roads. The small that could be sourced belong to individuals and very expensive to get and use.

## Workplan 7b: Water

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	63,805	43,333	81,191

# Vote: 515 Kalangala District

## Workplan 7b: Water

District Unconditional Grant (Non-Wage)	7,129	0	15,129
District Unconditional Grant (Wage)	25,675	27,583	25,675
Locally Raised Revenues	15,000	3,750	5,000
Sector Conditional Grant (Non-Wage)	16,000	12,000	35,387
<b>Development Revenues</b>	<b>407,045</b>	<b>391,560</b>	<b>240,128</b>
Development Grant	375,060	375,060	218,128
District Discretionary Development Equalization Grant	9,985	0	
Transitional Development Grant	22,000	16,500	22,000
<b>Total Revenues</b>	<b>470,850</b>	<b>434,893</b>	<b>321,319</b>

## B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>85,805</b>	<b>59,333</b>	<b>81,191</b>
Wage	25,675	27,583	25,675
Non Wage	60,129	31,750	55,516
<b>Development Expenditure</b>	<b>385,045</b>	<b>342,361</b>	<b>240,128</b>
Domestic Development	385,045	342,361	240,128
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>470,850</b>	<b>401,694</b>	<b>321,319</b>

## 2015/16 Revenue and Expenditure Performance up to March

Revenues and Expenditure overperformed at 192% and 164% respectively because the Development Revenues were at 211%. (This is explained as Conditional Transfer to Water Office was at 103%, Locally raised Revenues were at 0%, and Wage was raised to 142% due to increase to staff salaries).

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

There is a decrease in the revenues of FY 2016/17 by 31.8% compared to the previous FY 2015/16 because mainly the funding to urban water was removed and therefore the sector will mainly embark on rehabilitation of some piped water supply systems, water points facilities and supervision visits during after constructions.

## (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
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of supervision visits during and after construction	20	17	20
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	3	3	0
No. of deep boreholes drilled (hand pump, motorised)	6	0	0
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	2	1	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	1	1	1
No. of water points tested for quality	10	8	10
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of sources tested for water quality	10	8	0
No. of water points rehabilitated	6	7	14
No. of public latrines in RGCs and public places	1	0	0
<b>Function Cost (US\$ '000)</b>	<b>454,850</b>	<b>389,694</b>	<b>321,319</b>

# Vote: 515 Kalangala 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
<b>Function: 0982 Urban Water Supply and Sanitation</b>			
Volume of water produced	36500	26250	0
No. of water quality tests conducted	40	0	0
<b>Function Cost (UShs '000)</b>	<b>16,000</b>	<b>12,000</b>	<b>0</b>
<b>Cost of Workplan (UShs '000):</b>	<b>470,850</b>	<b>401,694</b>	<b>321,319</b>

### 2015/16 Physical Performance up to March

The Department utilized 85% that were sent to the Water Sector

### Planned Outputs for 2016/17

All planned outputs shall be met if inflation which might be directly realised in the escalation of fuel prices does not make some activities not to be carried out.

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

The KIS projects is rehabilitating the KTC Water Supply System and extending to reach Bugoma, Bbteta and Bwendero. The new pipeline shall be over 63Km. This project is on going

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

#### 1. Vandalism of WATSAN facilities

This involves stealing and destruction of WATSAN facilities especially Solar Pannels and Shallow well parts

#### 2. Fatigue of the WUCs

The Water Users Committee (WUC) are tired of working for free making our O&M effort of the installed WATSAN facilities to fail

#### 3. Soil Nature and the Dynamic lake water quality

Kalangala district has poor collapsing soils that make the procurement of watsan facilities expensive compared to nearby Districts. The water quality of lake Victoria is deteriorating making our pumped water supply system often clog.

## Workplan 8: Natural Resources

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	114,816	84,130	122,168
District Unconditional Grant (Non-Wage)	12,483	9,500	12,483
District Unconditional Grant (Wage)	81,538	63,733	89,749
Locally Raised Revenues	16,932	8,000	18,432
Sector Conditional Grant (Non-Wage)	3,863	2,897	1,504

# Vote: 515 Kalangala District

## Workplan 8: Natural Resources

<b>Total Revenues</b>	<b>114,816</b>	<b>84,130</b>	<b>122,168</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>114,816</i>	<i>84,130</i>	<i>122,168</i>
Wage	81,538	63,733	89,749
Non Wage	33,278	20,397	32,419
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>114,816</b>	<b>84,130</b>	<b>122,168</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received and spent the above funds at a performance of 98% due to none realization of locally raised revenue;

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

The Approved budget of the department decreased by 6.4% because operational funds ( sector conditional grants non wage) have reduced from 39% to 25.62% of the respective budgets therefore the sector with its inadequate funds will mainly train the community in ENR monitoring and forestry management.

### (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
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)	30	3	1
Number of people (Men and Women) participating in tree planting days	100	0	20
No. of Agro forestry Demonstrations	1	0	0
No. of community members trained (Men and Women) in forestry management	100	0	14
No. of monitoring and compliance surveys/inspections undertaken	12	9	4
No. of Water Shed Management Committees formulated	4	4	2
No. of Wetland Action Plans and regulations developed	1	1	1
Area (Ha) of Wetlands demarcated and restored	2	1	1
No. of community women and men trained in ENR monitoring	100	40	20
No. of monitoring and compliance surveys undertaken	10	8	4
No. of new land disputes settled within FY	5	2	4
<b>Function Cost (US\$ '000)</b>	<b>114,816</b>	<b>84,130</b>	<b>122,168</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>114,816</b>	<b>84,130</b>	<b>122,168</b>

### 2015/16 Physical Performance up to March

The department carried out the following activities: training communities in environment and natural resources monitoring in Bufumira county wetland management in Bufumira and Mugoye sub counties.

### Planned Outputs for 2016/17

The planned outputs for the department are: Land disputes settled, environmental compliance monitoring done, environmental sensitization and training carried out, tree planting done and wetlands managed



# Vote: 515 Kalangala District

## Workplan 8: Natural Resources

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

Ecosystem restoration by Oilpalm Uganda limited, collaborative forest mangement by communities neighbouring Towa central forest reserve and NFA funded by WWF

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

#### 1. Inadequate funding

The departmental budget is too small given the scope of work to be undertaken by the Department and the high cost of service delivery. There is increasing reduction of funds allocated to the department.

#### 2. Lack of trasport means

The department lacks means of transport to traverse the 84 islands scattered in lake victoria

#### 3. Understaffing

The department lacks staff to do 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	172,589	113,128	167,801
District Unconditional Grant (Non-Wage)	8,580	8,700	8,580
District Unconditional Grant (Wage)	110,587	62,643	124,283
Locally Raised Revenues	4,641	5,200	4,641
Sector Conditional Grant (Non-Wage)	35,085	26,313	30,297
Support Services Conditional Grant (Non-Wage)	13,696	10,272	
<i>Development Revenues</i>	190,410	55,245	382,658
District Discretionary Development Equalization Gran	9,436	3,286	
Donor Funding	93,067	0	93,067
Locally Raised Revenues	30,743	2,354	10,743
Multi-Sectoral Transfers to LLGs	57,164	49,606	
Other Transfers from Central Government		0	274,500
Transitional Development Grant		0	4,348
<b>Total Revenues</b>	<b>362,999</b>	<b>168,374</b>	<b>550,459</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	172,589	113,128	167,801
Wage	124,283	72,915	124,283
Non Wage	48,306	40,213	43,518
<i>Development Expenditure</i>	190,410	55,245	382,658
Domestic Development	97,343	55,245	289,591
Donor Development	93,067	0	93,067
<b>Total Expenditure</b>	<b>362,999</b>	<b>168,374</b>	<b>550,459</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The Dept utilised the above funds to execute the planned activities as per workplan Though it underperformed at 73% due to ; it did realise donor funding because SDS/USAID technical support Agencies TSAs' contracts expired and is still in the process of hiring new ones and less performance of 27% on wage due to the loss of probation officer.

# Vote: 515 Kalangala District

## Workplan 9: Community Based Services

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

The Sector's approved budget has increased by 56% due to new programmes; YLP and Uganda Women Enterprises Project(UWEP) which will fund to a tune of UGX.74.5m the next Financial Year 2016/17 basically to promote women enterprises and youths projects.

#### (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
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of Active Community Development Workers	10	10	16
No. FAL Learners Trained	420	310	420
No. of children settled	77	86	160
No. of children cases ( Juveniles) handled and settled	77	676	50
No. of Youth councils supported	04	3	04
No. of assisted aids supplied to disabled and elderly community	07	3	04
No. of women councils supported	04	3	04
<b>Function Cost (UShs '000)</b>	<b>362,999</b>	<b>168,374</b>	<b>550,459</b>
<b>Cost of Workplan (UShs '000):</b>	<b>362,999</b>	<b>168,374</b>	<b>550,459</b>

#### 2015/16 Physical Performance up to March

36 family cases involving cases completed, 10 active Community Development Workers, 310 FAL learns supported, 674 juveniles reached with services, 3 youth committee meetings held, 3 Women committee meetings held. 2 PWD groups facilitated with development funds, 3 OVCMIS reports submitted.

#### Planned Outputs for 2016/17

Under Community mobilisation, 37 new groups were registered,

- Under Probation; 4 DOVCCC meetings held, 277 children resettled,

- . D50 Youths will groups will be supported with YLP, 07 PWD and 20 Women groups, 4 Council meetings of youths, women and PWDs will be facilitated to meet/plan, The 48 youths groups supported will monitored for repayments.

- Trained 10 CBS staff and 22 2 Council members will be trained in gender issues. Gender strategic plan will reviewed.

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

The off budget activities that will be implemented include but NOT limited to the following; Provision of Lunch/ meals to 17 UPE schools by KADEFO, enrolling more needy children into an orphanage home by Child Care World wide, Cornerstone development organisation, HIV awareness sensitisation by KAFOPHOFAN, SECODA, Samaritan Purse, and BIDA. Rights advocacy by Kalangala Human Rights defenders, Coordination meetings to NGOs/CBOs by KADEFO, Small grants to CBOs by ActioAid to its partners, Youth Trainings in entrepreneurship skills development by MGLSD, Training of Community Para Social workers by Save the Children International /SDS, material Support to Mapped OVCs by Samaritan Purse and Kalangala Comprehensive Public Health Services and enrolling HIV positive prisoners on ARVs by Uganda Care.

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

##### 1. 03 Officers are in caretaking capacities

The officers were assigned duties in caretaking capacities. This means that they have more responsibilities than before in light of no increase in facilitation. Their output reduced.

# Vote: 515 Kalangala District

## Workplan 9: Community Based Services

### 2. Death of a staff member

The Senior Probation Officer passed on. This left a gap in service delivery in the Department.

3.

## Workplan 10: Planning

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	127,517	83,387	153,489
District Unconditional Grant (Non-Wage)	28,296	10,000	69,165
District Unconditional Grant (Wage)	59,615	44,212	59,615
Locally Raised Revenues	8,038	5,500	24,709
Support Services Conditional Grant (Non-Wage)	31,567	23,675	
<i>Development Revenues</i>	431,244	155,371	49,154
District Discretionary Development Equalization Grant	20,500	20,291	14,228
Donor Funding	251,385	0	
Locally Raised Revenues	3,759	0	3,759
Multi-Sectoral Transfers to LLGs	155,600	135,081	31,167
<b>Total Revenues</b>	<b>558,761</b>	<b>238,759</b>	<b>202,643</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	127,517	83,387	153,489
Wage	59,615	44,212	59,615
Non Wage	67,901	39,175	93,874
<i>Development Expenditure</i>	431,244	155,371	49,154
Domestic Development	179,859	155,371	49,154
Donor Development	251,385	0	0
<b>Total Expenditure</b>	<b>558,761</b>	<b>238,759</b>	<b>202,643</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department implemented activities according to the approved workplan at an under performance of 70%, this was due to pulling out of donor funds after expiry the memorandum of Understanding and local revenue development was not realized because all funds were utilised to buy an Ambulance for the District as directed by the district council.

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

The department's recurrent revenue increased due to increase in the unconditional grant and local revenue, development revenue reduced due to the reduction of the DDDEG from the centre which replaced LGMSDP, Donor development grant reduced to NILL because the main Donor development partner KDDP stopped funding the department due to expiry of the MOU with the District. The department will spend the available funds mainly monitoring and evaluation of completed projects, data collection and analysis to inform decision making and ensure the district produces and submits all OBT reports and carry out budget conference and internal assessment in all sectors of the District.

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

	2015/16	2016/17

# Vote: 515 Kalangala District

## Workplan 10: Planning

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	0	4	04
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (US\$ '000)</b>	<b>558,761</b>	<b>238,759</b>	<b>202,643</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>558,761</b>	<b>238,759</b>	<b>202,643</b>

### 2015/16 Physical Performance up to March

District Technical Planning committee held three sets of minutes were recorded ,preparation and submission of OBT reports

### Planned Outputs for 2016/17

Reviewing 5 year Development plans, develop village plans , Develop parish plans, Develop subcounty plans, developing BFPs, Contract form Bs, and quarterly report., carrying out data collection, analysis and dissemination , carrying out monitoring and evaluation of projects , Holding budget conferences at sub county level and district levels.

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

Carrying out data collection for health services, and developing health facility plans for all health units in the district

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

#### 1. Poor participation

There is always low turn up of the community during planning forums

#### 2. Low skills

Low planning skills at Lower Local Governemnts

#### 3. Inadquate funding

The department is poorly funded, because the donor component was scrupt off following withdraw of KDDP program from suppoorting planning activities.

## Workplan 11: Internal Audit

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	45,967	25,015	48,716
District Unconditional Grant (Non-Wage)	9,238	1,813	15,238
District Unconditional Grant (Wage)	29,492	21,034	28,479
Locally Raised Revenues	4,998	489	4,998
Support Services Conditional Grant (Non-Wage)	2,239	1,679	
<i>Development Revenues</i>	15,524	5,348	
District Discretionary Development Equalization Gran	2,000	0	
Donor Funding	13,524	5,348	

# Vote: 515 Kalangala District

## Workplan 11: Internal Audit

<b>Total Revenues</b>	<b>61,491</b>	<b>30,362</b>	<b>48,716</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	45,967	25,015	48,716
Wage	29,492	21,034	28,479
Non Wage	16,475	3,981	20,236
<i>Development Expenditure</i>	15,524	5,348	0
Domestic Development	2,000	0	0
Donor Development	13,524	5,348	0
<b>Total Expenditure</b>	<b>61,491</b>	<b>30,362</b>	<b>48,716</b>

### 2015/16 Revenue and Expenditure Performance up to March

The sector underperformed at 49% because it did not receive funding from Donor due to expiry of the KDDP MoU which was five year agreement, locally revenue and District unconditional grants were also not realized because Council allocated funds to most priority activities.

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

Sector's revenues and expenditures decreased by 16.1% due to donor development partner pulling out because the project's duration period had expired and therefore the sector will embark on quarterly internal audits and internal departmental audits to ensure compliance and value for money in all projects funded by the District.

### (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
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	12	7	12
Date of submitting Quaterly Internal Audit Reports	30/07/2016	30/04/2016	30/07/2017
<b>Function Cost (UShs '000)</b>	<b>61,491</b>	<b>30,362</b>	<b>48,716</b>
<b>Cost of Workplan (UShs '000):</b>	<b>61,491</b>	<b>30,362</b>	<b>48,716</b>

### 2015/16 Physical Performance up to March

Carried out seven Internal Departmental Audits. - Quarter three Internal Audit Report was submitted on 30/04/2016.

### Planned Outputs for 2016/17

The sector will carry out 12 internal Audits.

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

no any off budget actities that will be undertaken by NGOs, Donors and Central Gov't.

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

#### 1. Under staffing

Sector has only two out of five officers of which one is at retirement stage.

#### 2. inadequate funding

KDDP Donor funded project expired.

#### 3.

# **Vote: 515** Kalangala District

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