

Vote: 521 Kasese District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 521 Kasese District

Foreword

This Performance Contract Form B for the FY 2015/16 is developed following the fiscal decentralization strategy modality. It contains the revenue performance and plans for the FY 2014/15 and 2015/16, summary of Department Performance and plans, Draft Annual and Quarterly Workplan Outputs 2015/16. It also has information on staff Lists and Enrolment Details by costs center, staff establishment ceiling, recruitment plans, and Pension and Gratuity details for retired and retiring staff. The annual work plan 2015/16 has key functions under each of the departments with a number of corresponding outputs. The outputs for the FY 2015/16 are classified as standard or non standard depending on the department. This Performance Contract Form B for the FY 2015/16 is building on the foundation already started and will continue improving on delivery of services and creating an enabling environment in the district. This will be done in consultation and in partnership with all stakeholders—the public, private and civil society organizations. Already through the participatory planning process, as part of a wider consultation, on the 11th and 12th of December 2014, Kasese District held a budget and planning meeting where a wide range of stakeholders participated and enriched this BFP. All these efforts are aimed at fulfilling the district vision of having a "poverty free society" which is in line with the government broad goal as reflected in the National Development Plan and the MDGs. To actualise this, the district has documented a number of strategic outputs for 2015/16 which will be crucial in the attainment of the district vision. And after every three months there shall be a review to establish whether the right direction is being followed. I would once again like to commit the District leadership towards the attainment of these set goals and objectives. We undertake to have this budget framework paper actualized and ensuring that the document is a guiding tool for the year 2015/16.

KANYESIGYE M. WILLIAM - CHIEF ADMINISTRATIVE OFFICER

Vote: 521 Kasese 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	2,952,204	721,020	1,023,150
2a. Discretionary Government Transfers	6,715,542	1,589,377	7,287,667
2b. Conditional Government Transfers	38,635,088	9,922,519	38,292,790
2c. Other Government Transfers	2,346,925	826,787	2,618,022
4. Donor Funding	873,833	170,801	697,731
Total Revenues	51,523,591	13,230,504	49,919,360

Revenue Performance in the first quarter of 2015/16

By the end of the period July-September 2015, district had realised 25.7% of the projected revenue budget for the FY 2015/16. Of the revenues realised, local revenue contributed 5.4%, the discretionary government transfers 12%, the conditional government transfers 75%, other government transfers 6.2% while donor disbursements accounted for 1.3%. During the period July-September 2015, the district had realised 24.4% of the local revenue projection for the FY 2015/16, 23.7% of the discretionary go

Planned Revenues for 2016/17

The district has projected a total revenue envelope of shs. 49,919,360,000 for the FY 2016/17. The district resource envelope will reduce by 4.4% in the FY 2016/17 compared to the FY 2015/16. Of the projected revenue budget, local revenue will bring in about 2%, discretionary government transfers 14.6%, conditional government transfers 76.7%, other government transfers 5.2% while donor disbursements will bring in 1.4% for the FY 2016/17. Compared to the FY 2015/16, local revenue projections will

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,738,925	693,010	6,489,701
2 Finance	1,977,737	489,024	1,118,741
3 Statutory Bodies	4,591,363	957,802	343,000
4 Production and Marketing	1,718,055	270,660	787,992
5 Health	8,730,821	2,068,624	9,037,147
6 Education	26,534,859	6,784,503	26,896,138
7a Roads and Engineering	1,965,304	435,005	1,746,045
7b Water	669,992	123,953	861,025
8 Natural Resources	504,926	173,927	513,516
9 Community Based Services	1,358,269	169,304	1,052,373
10 Planning	604,237	49,501	954,579
11 Internal Audit	129,103	23,990	119,103
Grand Total	51,523,591	12,239,303	49,919,360
Wage Rec't:	30,090,118	7,389,583	30,221,535
Non Wage Rec't:	16,471,651	4,246,644	14,472,536
Domestic Dev't	4,087,990	490,705	4,527,558
Donor Dev't	873,833	112,371	697,732

Expenditure Performance in the first quarter of 2015/16

By the end of September 2015, the district had spent 23.8% of the annual budget for the FY 2015/16. Of the resources spent by the end of first quarter 2015/16, the administration department had spent 5.7% of the total resources spent, finance 4%, statutory bodies 7.8%, production and marketing 2.2%, health 16.9%, education 55.4%, roads and

Vote: 521 Kasese District

Executive Summary

engineering 3.6%, water 1%, natural resources 1.4%, community based services 1.3%, planning unit 0.4% while internal audit had spent 0.2% of the resources. In

Planned Expenditures for 2016/17

The district has planned to spend 60.5% of the total revenue budget for the FY 2016/17 on wages for staff compared to 58.4% allocation during the FY 2015/16. The increase in allocation is mainly because of additional resources required to pay pension for teachers and local government staff who retired and are retiring. The district also plans to spend 29% of her resources on non wage recurrent activities across the departments mainly in the departments of administration, finance, statutory bodi

Medium Term Expenditure Plans

The district local government is implementing a five year district development plan for the Fys 2015/16-2019/20 which has been alligned to the 2nd national development plan. The major thrust of the five year plan is to achieve local economic development through investing in areas or projects where the district has a comparative advantage. The plan is also focused on the district vision of a poverty free society and the country vision 2040. The Budget Framework Paper for FY 2016/17 has been allig

Challenges in Implementation

1) Limited capacity to innovate: staff lack critical innovative abilities especially in the areas of local economic development and public private partnerships which are key in the successful implementation of projects. 2) Inadequate resources for key decentralized services such as health and education. The available resources in the departments are inadequate to meaningfully deliver health and education services to the public. 3) High cost of legal charges sometimes resulting into fines and cou

Vote: 521 Kasese District

A. Revenue Performance and Plans

<i>US\$ 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,952,204	721,020	1,023,150
Local Service Tax	238,238	83,972	173,076
Rent & Rates from private entities		0	912
Rent & Rates from other Gov't Units	16,431	0	236
Registration of Businesses	56,407	4,265	7,696
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	55,912	2,797	1,016
Property related Duties/Fees	408,228	222,957	39,798
Park Fees	396,028	23,286	11,033
other fees and penalties	1	0	
Occupational Permits	200	5,842	
Rent & rates-produced assets-from private entities	5,883	0	
Market/Gate Charges	345,163	70,638	41,240
Other licences	79,359	11,399	17,011
Local Hotel Tax	79,770	5,422	
Local Government Hotel Tax		0	5,434
land fees % to land board	1	0	
Land Fees	61,782	9,314	7,450
Inspection Fees	10,156	3,558	1,395
Business licences	107,567	22,497	19,034
Animal & Crop Husbandry related levies	14,000	150	2,062
Agency Fees	41,260	2,341	29,980
Advertisements/Billboards	15,088	0	
Miscellaneous	1	0	
Sale of (Produced) Government Properties/assets	347,505	0	987
Sale of non-produced government Properties/assets	5,000	0	
Unspent balances – Locally Raised Revenues	5,935	0	
windfall gains	4,748	4,096	
Other Fees and Charges	107,041	12,040	15,761
Royalties	550,500	236,446	649,029
2a. Discretionary Government Transfers	6,715,542	1,589,377	7,287,667
District Discretionary Development Equalization Grant	1,790,170	358,034	2,133,564
Urban Unconditional Grant (Non-Wage)	246,230	61,558	235,456
Urban Discretionary Development Equalization Grant	0	0	119,073
District Unconditional Grant (Non-Wage)	1,547,823	386,956	1,687,486
Urban Unconditional Grant (Wage)	520,706	130,177	520,645
District Unconditional Grant (Wage)	2,610,612	652,653	2,591,442
2b. Conditional Government Transfers	38,635,088	9,922,519	38,292,790
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	3,829,600	935,432	3,379,286
Sector Conditional Grant (Wage)	27,184,272	6,796,068	27,184,188
Sector Conditional Grant (Non-Wage)	6,150,715	1,898,149	6,207,147
Development Grant	1,448,500	287,370	1,500,170
2c. Other Government Transfers	2,346,925	826,787	2,618,022
CIPESA		1,350	
IGAs for Women groups by NWC secreteriate	3,500	0	
MAAIF-Fruit Fly Control		18,821	
Youth Livelihood Programme		0	439,050
Uganda WildLife Authority-Revenue Sharing		0	313,701
Uganda WildLife Authority	313,701	280,518	

Vote: 521 Kasese District

A. Revenue Performance and Plans

Uganda Road Fund		0	1,646,000
Roads maintenance - URF	1,910,453	448,262	
Primary Leaving Examinations	19,271	0	19,271
Ministry of Health (GAVI & WHO)		0	200,000
Ministry of Gender-Youth		9,724	
Global Fund for HIV/AIDS	100,000	68,112	
4. Donor Funding	873,833	170,801	697,731
WHO		77,535	
Carter Centre for Vector Control		10,479	
Baylor Uganda	140,000	0	140,000
ENVISION	40,000	0	40,000
GGP-Japanese	1	0	
ICB/BTC	300,000	0	300,000
Irish Aid	1	0	
NTD	1	0	
PACE	60,000	950	60,000
Unicef	157,731	81,837	157,731
Strengthening Decentralization for Service Delivery (SDS)	176,099	0	
Total Revenues	51,523,591	13,230,504	49,919,360

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

By the end of September, 24.4% of the planned local revenue budget had been realized. Local revenue accounted for 5.4% of the total revenues realized during the period July-September 2015. The key sources of local revenue during this period included royalties which accounted for 32.8% of the total local revenues realized, property related dues mainly from Hima Town Council which accounted for 30.9% of the revenues, local services tax 11.7% while market/gate charges brought in 9.8% of the local r

(ii) Central Government Transfers

During the period July-September 2015, the district realized a total of shs. 12,338,683,000 as central government transfers which accounted for 93.3% of the total realized budget. This was against a budget of shs. 47,716,826,000 posting a 25.9% performance for the quarter. The discretionary government transfers accounted for 12.9% of the CG transfers realized, conditional government transfers 80.4% while other government transfers accounted for 6.7% of the CG transfers realized during the period

(iii) Donor Funding

Donor disbursements accounted for 1.3% of the revenues realized during the period July-September 2015 while only 19.4% of the donor budget had been realised. The major donors during this period included Unicef which brought in 47.9% of the donor disbursements, World Health Organization 45.4% while the Care Centre for Vector Control disbursed 6.1% of the donor funds realised during the quarter

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district has projected to raise shs. 1,023,150,000 from locally generated sources compared to shs. 2,952,204,000 during the FY 2015/16 representing a reduction of 65.3%. The reduction is mainly as a result of re adjustments in expected local revenue performance mainly for property related dues and royalties. Local revenues will account for 2.04% of the total projected revenues for the FY 2016/17. The major sources of local revenue during the FY 2016/17 include: royalties which will bring in

(ii) Central Government Transfers

The district overall allocation from the central government will increase by 1% during the FY 2016/17 compared to the FY 2015/16. The increase will mainly be as a result of an enhanced IPF for the support services conditional grant which will increase by 11.8%, the district discretionary conditional grant will increase by 8.5%, the conditional government transfer will decrease by 0.9% while other government transfers will increase by 11.6% in 2016/17. The discretionary government transfer will a

(iii) Donor Funding

Donor disbursements to the FY 2016/17 resource envelope will account for 1.4% compared to 1.7% for the FY 2015/16. The reduction in donor commitments is as a result of a reduction on the number of donors to the district particularly the phasing out of the USAID funded SDS programme and the reduction in support from key donors such as WHO and the Care for Vector Control. Donor disbursements will generally decrease by 20.2% in 2016/17 while the major donors will include BTC/CTB which is expected

Vote: 521 Kasese District

A. Revenue Performance and Plans

t

Vote: 521 Kasese 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>	2,636,041	694,592	6,406,701
District Unconditional Grant (Non-Wage)	17,345	68,253	192,323
District Unconditional Grant (Wage)	954,490	238,618	1,164,078
Locally Raised Revenues	184,000	42,126	226,458
Multi-Sectoral Transfers to LLGs	1,449,127	345,596	1,444,556
Support Services Conditional Grant (Non-Wage)	31,079	0	3,379,286
Urban Unconditional Grant (Non-Wage)		0	
<i>Development Revenues</i>	102,884	7,172	83,000
District Discretionary Development Equalization Gran	101,854	7,172	83,000
Multi-Sectoral Transfers to LLGs	1,030	0	
Total Revenues	2,738,925	701,764	6,489,701
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,636,041	688,700	6,406,701
Wage	1,475,196	236,670	1,684,723
Non Wage	1,160,845	452,030	4,721,978
<i>Development Expenditure</i>	102,884	4,310	83,000
Domestic Development	102,884	4,310	83,000
Donor Development	0	0	0
Total Expenditure	2,738,925	693,010	6,489,701

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

By the end of September 2015, the Administration department had realised a total of shs 667,400,000 or 97% of the total planned for the quarter from both its recurrent. The key recurrent sources included the Transfer of District Unconditional Grant-Wage, District Unconditional Grant-Non Wage and the multi sectoral transfers to the LLGs. A total of shs 684,731,000 had been projected as quarterly revenue for the FY 2015/16 and hence the department performed at 97% for all recurrent revenues mainl

Department Revenue and Expenditure Allocations Plans for 2016/17

A total of shs. 6,489,701,000 has been projected as total revenue for the FY 2016/17 compared to shs. 2,738,925,000 during the FY 2015/16 representing a 136.94% increment in the overall allocation to the department. This is mainly due to the on going reforms by government as stipulated in the PFM Act 2015 where every existing grants such as PAF Monitoring, DSC operational costs have been condensed into the support services conditional grant under administration. The reduction in the DDEG alloca

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the quarter, the Department developed and prepared one coordination report on CAO's travel to the Central Government Agency, 12 travels to Kampala on various coordination issues such as payment of salaries undertaken at the district headquarters, 20 staff salaries paid at the district headquarters

Plans for 2016/17 by Vote Function

During the quarter, the Department developed and prepared one coordination report on CAO's travel to the Central Government Agency, 12 travels to Kampala on various coordination issues such as payment of salaries undertaken at the district headquarters, 20 staff salaries paid at the district headquarters

Vote: 521 Kasese District

Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

The department undertakes mainly recurrent activities mainly for administrative functions in CAOs office, human resource management, records and procurement management and has aligned the BFP activities for FY 2016/17 with her five year department development plan for Fys 2015/16-2019/20. In the medium term, the department will maintain her traditional revenue sources including the support services conditional grant, district wage grant and local revenue as the key sources of income.

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

With support from the Office of the Prime Minister and the Uganda National Roads Authority, the district disaster preparedness master plan will be implemented including activities such as rehabilitation of roads destroyed during the floods of May 2013 and May 2014, The Ministry of Local Government and Ministry of Finance, Planning & Economic Development will continue to undertake overall supervision and assessment of the operations of the district local government in line with the Local Government

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

1. Low local revenue base

The LG will barely collect 2% of her annual revenue projection for the FY 2016/17 making the LG heavily reliant on central government to funds decentralized services. This limits the capacity of the LG to deliver efficiently and effectively on her mandate

2. Limited training opportunities and exposure

The capacity building grant is inadequate given the high number of stakeholders including staff, civil society partners and the private sector. Yet there is need to equip staff with evolving job skills particularly In the areas of ICT, LED and PPPs

3. Inadequate innovation

This is as a result of limited training and exposure of staff and development partners making difficult for the district to compete for resources outside the traditional locally generated and central government support

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>	1,977,737	489,933	897,456
District Unconditional Grant (Non-Wage)	306,006	153,221	367,713
District Unconditional Grant (Wage)	157,692	35,927	157,692
Locally Raised Revenues	272,916	52,581	372,051
Multi-Sectoral Transfers to LLGs	1,225,877	233,944	
Support Services Conditional Grant (Non-Wage)	8,000	14,260	
Urban Unconditional Grant (Non-Wage)	7,246	0	
<i>Development Revenues</i>	0	0	221,285
Multi-Sectoral Transfers to LLGs		0	221,285

Vote: 521 Kasese District

Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,977,737	489,933	1,118,741
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,977,737	489,024	897,456
Wage	157,692	35,927	157,692
Non Wage	1,820,045	453,097	739,764
<i>Development Expenditure</i>	0	0	221,285
Domestic Development	0	0	221,285
Donor Development	0	0	0
Total Expenditure	1,977,737	489,024	1,118,741

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

By the end of the quarter, the Department had realised a total revenue of shs.477,661,000 or 97% of the quarterly revenue plan from both its recurrent and Development sources. The registered low performance was mainly due to 1) the reduction in Multi-Sectoral Transfers to LLGs against the revenues planned for the quarter, 2) reduction in locally raised revenues to the department, 3) reduction in wage allocation to the department against the quarterly plan, 4) non allocations from the Urban Uncon

Department Revenue and Expenditure Allocations Plans for 2016/17

There was a reduction in allocations to the department during the FY 2016/17 compared to FY 2015/16 by 43.4% mainly due to the creation of the support services conditional grant under administration which includes some grants that were previously under finance department and also because LLGs did not plan to spend using recurrent revenue sources. Additional resources were allocated to the department from local revenue to cater for payment of previous bills and court awards. Also LLGs planned for

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department also completed the Final Accounts for the FY 2014/5 which was submitted to the Office of Auditor General-Kampala in August 2015. The department also transferred fund to the 26 Lower Local Governments as their unconditional grant non - wage, and 2 revenue mobilization tours on assessment and evaluation of revenue centres conducted across the district

Plans for 2016/17 by Vote Function

The department also completed the Final Accounts for the FY 2014/5 which was submitted to the Office of Auditor General-Kampala in August 2015. The department also transferred fund to the 26 Lower Local Governments as their unconditional grant non - wage, and 2 revenue mobilization tours on assessment and evaluation of revenue centres conducted across the district

Medium Term Plans and Links to the Development Plan

The department has an approved five year department five year plan 2015/16-2019/20 from which guides her medium term planning and budgeting. All the department five year plan second year activities and projects have been included in the budget framework paper for the FY 2016/17. During the FY 2016/17, the department will undertake the: production and submission of the annual performance report for FY 2015/16, collect local revenues from local service, hotel and other sources through out the dist

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

The Ministry of Finance Planning and Economic development and MOLG will conclude the roll out of the IFMS to the district to enhance transparency, efficiency and effectiveness in the financial management of the district. The local government finance commission will support the development and application of the computerised revenue data base at the district head quarters

Vote: 521 Kasese District

Workplan 2: Finance

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

1. Low local revenue base

The LG will barely collect 2% of her annual revenue projection for the FY 2016/17 making the LG heavily reliant on central government to funds decentralized services. This limits the capacity of the LG to deliver efficiently and effectively on her mandate

2. Manual Financial System

The district is yet to be rolled into the IFMS II project. The manual system reduces on efficiency and effectiiveness of staff undertaking financial records

3. Limited transport facilities

the department requires a vehicle to be able to effectively monitor, supervise and assess revenue performance at the various revenue centres across the district

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,591,363	1,145,112	343,000
District Unconditional Grant (Non-Wage)		0	50,000
District Unconditional Grant (Wage)	249,809	62,453	21,050
Locally Raised Revenues	271,950	97,897	271,950
Multi-Sectoral Transfers to LLGs	330,211	73,382	
Support Services Conditional Grant (Non-Wage)	3,739,393	911,381	
Total Revenues	4,591,363	1,145,112	343,000
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,591,363	957,802	343,000
Wage	24,336	5,263	21,050
Non Wage	4,567,027	952,539	321,950
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	4,591,363	957,802	343,000

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

By the end of September 2015, the Department had realised a total revenue of shs. 1,145,112,000 or 100% against the quarterly plan from both it's recurrent and development sources. The registered lower performance during the quarter against the plan was mainly due to 1) non allocations from Conditional Grant to PAF monitoring which had been planned for during the quarter. However most departmental budgetary allocation were funded/ supported as planned. By the end of the quarter, a total of sh

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation for the FY 2016/17 reduced by 92.5% compared to the FY 2015/16. This was mainly because of reforms in the public finance management act 2015 where non wage grants such as the DSC operational cost that were previously under statutory bodies have been marged to form support services conditional grant under administration. 79.3% of the department revenue will come from local sources under the mandatory 20% of actual local revenue collected during the FY 2015/16, 14.6% wi

(ii) Summary of Past and Planned Workplan Outputs

Vote: 521 Kasese District

Workplan 3: Statutory Bodies

Physical Performance in the first quarter of 2015/16

The department concluded the following outputs: Two District Council Sitting at the district head quarters, 10 meetings of the the District Service Commission, 6 meetings of the District Public Accounts Committee, 3 meetings of the District Land Board and 3 meetings of the District Contracts Committee, 1 councilors' training on new reforms and Government programs facilitated at the District headquarters, and 1 Bussiness committee consultative meeting facilitated at the District headquarters

Plans for 2016/17 by Vote Function

The department concluded the following outputs: Two District Council Sitting at the district head quarters, 10 meetings of the the District Service Commission, 6 meetings of the District Public Accounts Committee, 3 meetings of the District Land Board and 3 meetings of the District Contracts Committee, 1 councilors' training on new reforms and Government programs facilitated at the District headquarters, and 1 Bussiness committee consultative meeting facilitated at the District headquarters

Medium Term Plans and Links to the Development Plan

The department has a five year plan for the Fys 2015/16-2019/20 which was developed by all stakeholders. The second year activities i.e. FY 2016/17 have formed the activities and projects for the BFP for FY 2016/17. The summary of the outputs include: conduct 6 council sittings at the district head quarters, 18 standing committee meetings at the head quarters, facilitate members of the DEC on daily office running and hold atleast 12 DEC monthly meetings at the head quarters, conduct 12 meetings

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

The Ministry of Local Government will conduct refresher/orientation and induction of new political leaders on the various laws and regulations governing LGs such as the LG Act and the PFM

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

1. High cost of district council

With the government policy emphasising the creation urban authorities in place, the district will face an increasing number of urban political representatives against a reducing resource envelope since urban authorities are autonomous in planning

2. Inadequate council space

the existing council hall is inadequate and dillapidated given the high numbers of political leaders

3. low literacy levels among some political leaders

a good number of political leaders do not have the required skills and capacity to develop, discuss and pass necessary legislation for the LG. This results into passing and sicussing irrelevant policies and legislation

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,043,505	259,670	787,992
District Unconditional Grant (Wage)	274,948	125,700	274,948
Locally Raised Revenues	16,000	530	16,000
Multi-Sectoral Transfers to LLGs	318,190	0	
Sector Conditional Grant (Non-Wage)	148,440	43,140	211,152
Sector Conditional Grant (Wage)	285,927	71,482	285,892
Unspent balances – Other Government Transfers		18,818	

Vote: 521 Kasese District

Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Development Revenues</i>	674,550	37,816	0
Development Grant	74,000	12,470	
District Discretionary Development Equalization Gran	600,550	25,346	
Total Revenues	1,718,055	297,486	787,992
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,043,505	232,844	787,992
Wage	560,875	197,182	486,100
Non Wage	482,630	35,662	301,892
<i>Development Expenditure</i>	674,550	37,816	0
Domestic Development	674,550	37,816	0
Donor Development	0	0	0
Total Expenditure	1,718,055	270,660	787,992

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

By the end of the quarter, the Department had realised a total revenue of shs.297,486,000 or 71% of the quarterly revenue plan from both its recurrent and Development sources. The registered low performance was mainly due to 1) non Multi-Sectoral allocation to LLGs against the revenues planned for the quarter, 2) reduction in locally raised revenues to the department, 3) reduction in condition grant to LRDP to the department against the quarterly plan. During the Quarter a total of shs. 259,67

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to the department for the FY 2016/17 compared to the FY 2015/16 reduced by 54.1% mainly due to reforms in financial management with the creation of one district discretionary development grant which combined the Luwero Rwenzori Development Programme and the LGMSDP grants where the department was a beneficiary. Also LLGs did not plan for multi sectoral transfers for production activities. The sector conditional grant wage will contribute 36.3% of the department resource envelope, 2

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 slaughter slab completed in Kyondo sub county, 21689 livestock vaccinated, 210113 livestock by type undertaken to slaughter slab, 22732 livestock by types using dips constructed, 40 fish ponds constructed and maintained, 81 fish ponds stocked, 507.5 tones of harvested from L.George, and Edward:- Kazinga Channel 6 BMU, and 15 CBTs mentored and supervised for data collectio for Lake fisheries and fish farming ,1 Farmers' training in green house farming technology conducted at the District Hea

Plans for 2016/17 by Vote Function

1 slaughter slab completed in Kyondo sub county, 21689 livestock vaccinated, 210113 livestock by type undertaken to slaughter slab, 22732 livestock by types using dips constructed, 40 fish ponds constructed and maintained, 81 fish ponds stocked, 507.5 tones of harvested from L.George, and Edward:- Kazinga Channel 6 BMU, and 15 CBTs mentored and supervised for data collectio for Lake fisheries and fish farming ,1 Farmers' training in green house farming technology conducted at the District Hea

Medium Term Plans and Links to the Development Plan

The department has developed a five year strategic development plan 2015/16-2019/20. The activities in the 2nd year of the plan 2016/17 have formed the projects and activities for the BFP for FY 2016/17. A summary of the outputs includes: 1) monitoring, control and surveillance patrols undertaken on Lakes George, Edward, Kazinga Channel and major markets and highways such as Kasese-Mbarara, Kasese-Bwera and Fortportal Kasese 2) cage, pond and hatchery fish farmers/operators trained at Katwe, Katu

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

Vote: 521 Kasese District

Workplan 4: Production and Marketing

USAID Community Connector which is undertaking activities for school gardens emphasising fruit growing in schools, Feed the future-which trains farmers on sustainable food production particularly in the areas of maize, RECO Industries which is implementing a USAID project on nutrition, Kiima Foods and Caristas which undertake general extension services on best agronomical practices and Bukonzo Joint SACCO which is leading the efforts in coffee value addition and processing

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

1. Low levels of adaptation to better agronomical/production techniques

Farmers generally do not easily adapt to improved production technologies due to negative attitude and low levels of literacy. As a result there is poor land use and low levels of productivity

2. High dependency syndrome by the community

There is a high tendency for farmers to think that government will do it all. There are low levels of demand for basic extension services from the public resulting into low levels of productivity

3. Weather changes

Over the recent past, the district has faced harsh weather patterns characterised by long droughts and floods which have resulted into low levels of productivity and the a high demand for water for production

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>	7,712,021	1,925,301	7,739,135
District Unconditional Grant (Non-Wage)	460	0	60,849
District Unconditional Grant (Wage)	138,134	8,569	138,134
Locally Raised Revenues	5,935	12,022	5,935
Multi-Sectoral Transfers to LLGs	215,997	51,209	
Other Transfers from Central Government		15,627	200,000
Sector Conditional Grant (Non-Wage)	1,251,538	312,884	1,234,260
Sector Conditional Grant (Wage)	6,099,957	1,524,989	6,099,957
<i>Development Revenues</i>	1,018,800	180,516	1,298,012
Development Grant	38,470	7,694	131,139
District Discretionary Development Equalization Gran	220,000	59,849	
Donor Funding	660,330	112,973	618,866
Multi-Sectoral Transfers to LLGs		0	548,007
Other Transfers from Central Government	100,000	0	
Total Revenues	8,730,821	2,105,817	9,037,147
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,712,021	1,892,839	7,739,135
Wage	6,238,091	1,533,558	6,238,091
Non Wage	1,473,930	359,281	1,501,044
<i>Development Expenditure</i>	1,018,800	175,784	1,298,012
Domestic Development	358,470	63,414	679,146
Donor Development	660,330	112,371	618,866
Total Expenditure	8,730,821	2,068,624	9,037,147

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

By the end of the quarter, the department had realised a total revenue of shs. 2,105,817,000 or 96% of the total revenue planned for the quarter from both its recurrent and development sources. During the quarter, the department

Vote: 521 Kasese District

Workplan 5: Health

registered a lower performance mainly due to; 1) reduction in multi sectoral allocation to the department, 2) Reduction in wage allocation against the quarterly plan, 3) non realisation of revenues from District Unconditional Grant- Non wage which had been planned for dur

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has projected increased revenues for the FY 2016/17 by 3.5% compared to the FY 2015/16. The increment in revenue allocation to the department is as a result of additional resources to the district health management team from unconditional grant non wage, additional resources projected from WHO and GAVI for immunization and general health mobilization campaigns and an increased IPF for the development grant due to reforms by government and expenditure by LLGs under the district DDE

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the quarter, the department conducted 1 massive measles campaign across the District, 1 martenet ward completed at Kayanja HC II, 2 Stance VIP latrine completed at HC II, Recruitment of health workers conducted at the district headquarters, Immunisation outreaches conducted across the district

Plans for 2016/17 by Vote Function

During the quarter, the department conducted 1 massive measles campaign across the District, 1 martenet ward completed at Kayanja HC II, 2 Stance VIP latrine completed at HC II, Recruitment of health workers conducted at the district headquarters, Immunisation outreaches conducted across the district

Medium Term Plans and Links to the Development Plan

The sectoral five year plan is already under implementation. Activities and projects for the 2nd year of the plan have formed the Budget Framework Paper for the FY 2016/17. A summary of the activities includes: routine mandate to ensure functionality of HCs with staff and drugs supplied by the National Medical Stores to deliver health services to the population and construction of additional facilities at existing health facilities such as the completion of Kabatunda HC III OPD in Kyabarungira S

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

BTC/ICB which undertakes capacity building and mentoring activities for staff across the district, Baylor Uganda which specializes in HIV/AIDS follow up and distribution of drugs to outreach centres, ENVISION, PACE and UNICEF which provide general support to health initiatives across the district. The Ministry of Health with support from WHO and GAVI also supports the district particularly in times of epidemics such as cholera etc.

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

1. High incidence of epidemics such as cholera

The district is prone to outbreaks of epidemics such as cholera due to high levels of non functionality of water sources and generally poor sanitation in high incidences areas closer to the border with the DRC

2. limited staff accomodation facilities

given the mountainous terrain of the district where the majority of the population stays, most of the HCs are situated in hard to reach areas with limited accomodation facilities. This facilitates high levels of absentism of staff

3. Low levels of motivation for health workers

given the salary and other remuneration given to the health workers compared to other professions, there is generally low levels of motivation of staff which affects the incentive to work

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved	Outturn by	Proposed

Vote: 521 Kasese District

Workplan 6: Education

	Budget	end Sept	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	25,597,698	6,736,639	25,489,518
District Unconditional Grant (Non-Wage)	26,616	0	16,574
District Unconditional Grant (Wage)	106,721	22,518	106,721
Locally Raised Revenues		3,165	
Multi-Sectoral Transfers to LLGs	63,015	9,140	
Other Transfers from Central Government	19,833	0	19,271
Sector Conditional Grant (Non-Wage)	4,583,126	1,502,219	4,548,613
Sector Conditional Grant (Wage)	20,798,388	5,199,597	20,798,339
<i>Development Revenues</i>	937,161	157,437	1,406,620
Development Grant	784,483	156,897	610,177
District Discretionary Development Equalization Gran	128,954	0	
Donor Funding	21,535	0	
Multi-Sectoral Transfers to LLGs	2,189	540	796,442
Total Revenues	26,534,859	6,894,075	26,896,138
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	25,597,698	6,734,787	25,489,518
Wage	20,905,109	5,222,115	20,905,060
Non Wage	4,692,589	1,512,672	4,584,458
<i>Development Expenditure</i>	937,161	49,716	1,406,620
Domestic Development	915,626	49,716	1,406,620
Donor Development	21,535	0	0
Total Expenditure	26,534,859	6,784,503	26,896,138

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

By the end of september 2015, the department had realised a total revenue of shs.6,894,075,000 or 104% performance against total revenues planned for the quarter from both its recurrent and development sources. The department registered higher performance during the quarter mainly due to; 1) increased allocation from the Conditional grant to Primary and Secondary Education, 2) increased transfers for Non wage Technical Institution, 3) allocations from locally raised revenues which had not been planned.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has projected a total revenue envelope of 26,896,139,000 which is 1.4% higher than the allocation to the department for the FY 2015/16. The increase was mainly due to additional transfers for LLGs for education related projects for the FY 2016/17. There will be no more LGMSDP allocations as seen in the FY 2015/16 due to reforms in government financial management and also the phasing out of the SDS programme which was the only donor for the department means the department will not receive any more allocations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2 Classroom block constructed at Kyemize P/S- Muhokya Sub county, 4 classrooms constructed and renovated at Nyakiyumbu SS in Nyakiyumbu S/C 4 classrooms renovated at Nyakiyumbu SS in Nyakiyumbu S/C

Plans for 2016/17 by Vote Function

2 Classroom block constructed at Kyemize P/S- Muhokya Sub county, 4 classrooms constructed and renovated at Nyakiyumbu SS in Nyakiyumbu S/C 4 classrooms renovated at Nyakiyumbu SS in Nyakiyumbu S/C

Medium Term Plans and Links to the Development Plan

The sector has developed a five year development plan 2015/16-2019/20 and has aligned the BFP 2016/17 to the plan. The activities and projects planned for the 2nd year of the five year plan have all been included in the BFP for the FY 2016/17. A summary of the projects include: construction of 10 classrooms at the primary schools of St. Comboni in Isango S/C, Bwesumbu SDA in Bwesumbu and Rwesande SDA in Kyabarungira S/C, 5 classrooms renovated at

Vote: 521 Kasese District

Workplan 6: Education

Ndongo SDA P/S in Nyakiyumbu and Nyabugando Pare

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

The following are the major development partners in the sector: 1) UNICEF-who are engaged in peace building and education advocacy and violence against children, 2) Save the Children in Uganda-engaged in disaster risk reduction in Karusandara S/C, 3) SNV-engaged in promotion of nutrition and development of school gardens, 4) WWF-partnered with various schools to promote the clean energy initiative, 5) Education Uganda-supplement the provision of chalk and slates to schools

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

1. Hard to reach schools

Due to the mountainous terrain of most of the district, most of the schools are hard to reach hence making accessibility, monitoring and supervision of education services difficult

2. Absentism

some teachers take advantage of the hard to reach nature of most schools and delay their turn for school service

3. Low morale among teachers

teachers are increasingly becoming un comfortable with existing remuneration leading to reduced morale

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>	1,835,304	519,988	1,746,045
District Unconditional Grant (Non-Wage)	396,616	92,035	
District Unconditional Grant (Wage)	76,856	5,217	76,856
Locally Raised Revenues	23,189	1,134	23,189
Other Transfers from Central Government	1,338,643	421,602	1,646,000
<i>Development Revenues</i>	130,000	100,457	0
District Discretionary Development Equalization Gran	130,000	100,457	
Total Revenues	1,965,304	620,445	1,746,045
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,835,304	409,840	1,746,045
Wage	76,856	5,217	76,856
Non Wage	1,758,448	404,623	1,669,189
<i>Development Expenditure</i>	130,000	25,165	0
Domestic Development	130,000	25,165	0
Donor Development	0	0	0
Total Expenditure	1,965,304	435,005	1,746,045

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

By the end First Quarter FY 2015/16, the department had realised a total revenue of shs. 590,292,000 or 120% against the quarterly plan from both it's recurrent and Development Sources. During the quarter, the department registered a higher performance mainly due to 1) increased allocation from other Transfers from Central Government, 2) increase in LGMSD fund to the department which shootup to more than double, 3) Revenues from District Unconditional Grant which had not been planned for. By the

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 521 Kasese District

Workplan 7a: Roads and Engineering

The departmental resource envelope reduced by 11.2% during the FY 2016/17 compared to the FY 2015/16. This was because the department was not allocated resources from the DDEG as the case was in the FY 2015/16. However the IPF for Uganda Road Fund increased from shs. 1,338,643,000 in 2015/16 to shs. 1,646,000,000 in 2016/17. 94.3% of the revenues for the department will come from the Uganda Road Fund for road rehabilitation and maintenance while 4.4% will come from the unconditional grant wage f

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Kitandara 0.8km, Kazoba Road 0.8km, Rwenjubu Road 0.7, Kiganda Road 0.7 km, Ibaba road 1.0 km, Kambatoto Road 1.1km dispensary Road 0.1km, Jingo close (paved) 1.2km, Factory road 0.6km in katwe Kabatoro Town council Routinely maintained, Pokokpoko Round about kasanga road 1.3kkm, Pokopoko- Kighando- Bwera Hospital Road 3.5km, Katodoba-Bwera Demo. School road 0.6km, Bumali- Bwera Teachers College Road 1.2km, Bwaka-Nyakahya C.O.U road 1km In Mpondwe-Lhubiriha Town council periodically maintained

Plans for 2016/17 by Vote Function

Kitandara 0.8km, Kazoba Road 0.8km, Rwenjubu Road 0.7, Kiganda Road 0.7 km, Ibaba road 1.0 km, Kambatoto Road 1.1km dispensary Road 0.1km, Jingo close (paved) 1.2km, Factory road 0.6km in katwe Kabatoro Town council Routinely maintained, Pokokpoko Round about kasanga road 1.3kkm, Pokopoko- Kighando- Bwera Hospital Road 3.5km, Katodoba-Bwera Demo. School road 0.6km, Bumali- Bwera Teachers College Road 1.2km, Bwaka-Nyakahya C.O.U road 1km In Mpondwe-Lhubiriha Town council periodically maintained

Medium Term Plans and Links to the Development Plan

The department has developed a five year sectoral development plan for Fys 2015/16-2019/20 and have commenced implementation. The 2nd year activities and projects in the plan for all been included into the BFP for FY 2016/17 as part of the alignment. A summary of the roads to be planned for for FY 2016/17: spot gravelling of Rwesande-Kyabarungira-Kirabaho road 5.1km in Kyabarungira, Kyabikere-Kitholhu road 7km in Kitholhu S/C, Nyaruzigati-Kyapa-Kitabu road 14km in Lake Katwe and Kyarumba S/Cs,

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

None

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

1. Mountainous terrain of the district

Most of the district is mountainous. This means there is an additional cost for every project undertaken since access to site is extremely difficult and costly. Hence the increased cost of undertaking infrastructural projects such as civil works

2. Inadequate and weak road unit

the current road unit inadequate and weak. Kasese is a relatively large district in Uganda and hence should have been given additional road unit. The road unit also particularly the grader breaks down frequently

3. Inadequate operation and maintenance capacities

Planning and budgeting for operation and maintenance of projects is still a challenge across most of the cost centres in the district

Workplan 7b: Water

(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	52,680	8,144	80,172

Vote: 521 Kasese District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	39,687	7,863	39,687
Locally Raised Revenues		281	
Multi-Sectoral Transfers to LLGs	12,993	0	
Sector Conditional Grant (Non-Wage)	0	0	40,485
<i>Development Revenues</i>	<i>617,312</i>	<i>115,809</i>	<i>780,853</i>
Development Grant	551,547	110,309	758,853
Donor Funding	43,765	0	
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	669,992	123,953	861,025
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>74,680</i>	<i>13,644</i>	<i>80,172</i>
Wage	39,687	7,863	39,687
Non Wage	34,993	5,781	40,485
<i>Development Expenditure</i>	<i>595,312</i>	<i>110,309</i>	<i>780,853</i>
Domestic Development	551,547	110,309	780,853
Donor Development	43,765	0	0
Total Expenditure	669,992	123,953	861,025

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

By the end of September 2015, the water department had realised a total revenue of shs. 123,953,000 or 74% against the planned for the quarter from both its recurrent and Development sources. This lower performance during the quarter is mainly due to 1) non disbursement of donor funds from UNICEF to fund the construction of a gravity flow scheme. The Department also did realise less revenues from transfer of District Unconditional Grant- Wage which adversely affected wage revenue performance

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocations to the water department for FY 2016/17 increased by 28.5% compared to the FY 2015/16. This was mainly due to an increase in the IPF of the sector development grant from shs. 551,547,000 in 2015/16 to shs. 758,853,000 in 2016/17 representing a 37.6% increment. 88.1% of the departmental revenues will come from the sector development grant, 4.6% from the district wage grant and 4.7% from the sector conditional grant non wage. On the expenditure side, 4.6% of the revenues will be spent on

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- 3 water points rehabilitated In Kahokya in L. Katwe Sub County
- 68% of rural water sources functional
- 58 water pump mechanics scheme attendant and caretakers trained at the district council hall
- One bore hall rehabilitated at Kalamya in Lake Katwe sub county
- 4 piped water supply systems constructed (GFS, Borehall pumped, Surface water) at kangwanji in maliba sub county, , Kabandya Parish in Kitholhu sub county, Kivengenyi parish in Karusanadara sub county
- 3 piped water system reh

Plans for 2016/17 by Vote Function

- 3 water points rehabilitated In Kahokya in L. Katwe Sub County
- 68% of rural water sources functional
- 58 water pump mechanics scheme attendant and caretakers trained at the district council hall
- One bore hall rehabilitated at Kalamya in Lake Katwe sub county
- 4 piped water supply systems constructed (GFS, Borehall pumped, Surface water) at kangwanji in maliba sub county, , Kabandya Parish in Kitholhu sub county, Kivengenyi parish in Karusanadara sub county
- 3 piped water system reh

Vote: 521 Kasese District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

The department has a five year plan 2015/16 - 2019/20 and has been aligned to the BFP. The 2nd year activities and projects in the plan have formed activities for the BFP as summarised below: 1) design of the following schemes-mini gravity flow scheme at Kaswa in bwesumbu, solar powered borehole in Bigando in Kitwamba, , 2) construction of water supply systems-borehole solar powered in Bigando in Kitwamba, Kitoko GFS in Maliba, Kibirizi-Kasanzi mini gravity flow scheme in Maliba, 3) formation

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

Ministry of Water and Environment will undertake design and construction of Nyamugasani Water supply, extension of proposed Rughendabara Wate Supply system in Kitwamba and refurbishment of old Bwera GFS, Kinyamagana GFS, Karusandara solar powered system phase II and Mbunga-Nyakazinga GFS phase I in Rukoki and Kilembe KARUDEC-Kithoghorwe GFS in Muhokya and Lake Katwe S/Cs, COU-Nyangorongo GFS in Maliba S/C, Kisinga and Kinyamaseke GFS under Amaizi Marungi, Maliba-Mubuku GFS by NWSC, Eco Power wi

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

1. Operation and maintenance

water user committees who are charged with O & M have a high turn over due to limited facilitation. As a result, there is limited implementation of O & M plans for the exisitng water systems

2. Weather changes

water sources dry up as a result of increased human activity and changing weather patterns rendering a number of water systems across the district non functional

3. Inadequate funding

water facilities are expensive to design and construct yet the department continues to receive limited budgetary allocation over the years

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	190,725	36,107	199,815
District Unconditional Grant (Non-Wage)	14,769	0	14,769
District Unconditional Grant (Wage)	151,168	28,707	151,168
Locally Raised Revenues	10,681	5,097	10,681
Multi-Sectoral Transfers to LLGs	4,894	0	
Sector Conditional Grant (Non-Wage)	9,213	2,303	23,197
<i>Development Revenues</i>	314,201	280,512	313,701
Locally Raised Revenues	500	0	
Other Transfers from Central Government	313,701	280,512	313,701
Total Revenues	504,926	316,619	513,516
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	190,725	34,550	199,815
Wage	151,168	28,707	151,168
Non Wage	39,557	5,843	48,647
<i>Development Expenditure</i>	314,201	139,377	313,701
Domestic Development	314,201	139,377	313,701
Donor Development	0	0	0
Total Expenditure	504,926	173,927	513,516

Vote: 521 Kasese District

Workplan 8: Natural Resources

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

By the end of September 2015, the department had realised shs. 316,619,000 or 251% of the total planned for the quarter from both its recurrent and development sources. During the quarter, the department received more funds than planned. The registered improved performance was mainly due to 1) increases in locally raised revenues, and 2) other transfers from central Government. By the end of the quarter, the department had spent shs. 173,927,000 or 138% against quarterly planned expenditure leave

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocations to the natural resources department for the FY 2016/17 increased by 1.7% compared to the FY 2015/16. The increase was due to an increase in the IPF for the sector conditional grant non wage which increased by 152% in 2016/17. The sector will receive 29.4% of her revenues from the district unconditional wage grant, 4.5% from the sector non wage grant and 61.1% from the Uganda Wildlife Authority revenue sharing programme. On the expenditure side, the sector will spend 29.4% of its revenue

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

188 community members (122 women and 66 men in the sub counties of Bugoye, Kilembe, Maliba, and Rukoki) trained in forest management, 3 compliance monitoring surveys conducted in the sub counties and Town councils of; Hima, Mpondwe-Lhubiriha, kasese Municipality, Kilembe Bugoye, and Munkuyu. 70 people trained in environment and natural resources monitoring in the sub counties of Nyakiyumbu, Kyarumba, Ihandiro, L. Katwe, central and Nyamwamba Division 2 land disputes settled in Nyamwamba Division

Plans for 2016/17 by Vote Function

188 community members (122 women and 66 men in the sub counties of Bugoye, Kilembe, Maliba, and Rukoki) trained in forest management, 3 compliance monitoring surveys conducted in the sub counties and Town councils of; Hima, Mpondwe-Lhubiriha, kasese Municipality, Kilembe Bugoye, and Munkuyu. 70 people trained in environment and natural resources monitoring in the sub counties of Nyakiyumbu, Kyarumba, Ihandiro, L. Katwe, central and Nyamwamba Division 2 land disputes settled in Nyamwamba Division

Medium Term Plans and Links to the Development Plan

The Natural Resources department is implementing a five year development plan 2015/16-2019/20. The BFP for FY 2016/17 has all projects and activities that were planned for the 2nd year of the sector five year plan. A summary of the plans include: natural resources office management, tree planting and afforestation, training in forestry management, forest regulation and inspection, river bank and wetland restoration, stakeholder environmental training and sensitization and monitoring and evaluation

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

The World Wide Fund for Nature has partnered with the district local government to promote afforestation and low cost energy initiatives

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

1. Increased pressure on natural resources

The resilience capacity for the environment and natural resources is exceeded by the high increase in the population that is not matching the available resources. This has caused a lot of degradation to the available natural resources

2. Unpredictable weather conditions

The weather patterns are now unpredictable characterised by frequent floods and long droughts. This has caused substantial reductions in farm productivity from which the majority of the populations derive their livelihood hence exacerbating poverty levels

3. Unconsolidated data on environment

Vote: 521 Kasese District

Workplan 8: Natural Resources

There are no inventories of major environment components like forest plantations and degraded hot spots

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>	579,051	146,894	534,457
District Unconditional Grant (Non-Wage)	14,768	2,299	14,768
District Unconditional Grant (Wage)	342,228	94,938	342,228
Locally Raised Revenues	28,022	4,000	28,022
Multi-Sectoral Transfers to LLGs	32,134	8,055	
Other Transfers from Central Government	3,500	0	
Sector Conditional Grant (Non-Wage)	158,399	37,602	149,439
<i>Development Revenues</i>	779,218	101,496	517,916
District Discretionary Development Equalization Grant	195,897	35,418	
Donor Funding	148,203	57,828	78,866
Other Transfers from Central Government	435,118	8,250	439,050
Total Revenues	1,358,269	248,390	1,052,373
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	579,051	130,793	534,457
Wage	342,228	94,938	342,228
Non Wage	236,823	35,855	192,229
<i>Development Expenditure</i>	779,218	38,511	517,916
Domestic Development	631,015	38,511	439,050
Donor Development	148,203	0	78,866
Total Expenditure	1,358,269	169,304	1,052,373

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

By the end of September 2015, the Community Services Department had realised a total of shs. 248,390,000 or 73% of the total revenues planned for the quarter from both recurrent and development sources. During the quarter, the department registered lower performance mainly due to; 1) reduction in locally raised revenues against total planned for quarter, 2) reduction in the allocations from District Unconditional Grant-Non wage to the department, 3) reduction in other Government transfers from c

Department Revenue and Expenditure Allocations Plans for 2016/17

The projected revenue to the department will decrease by 22.5% in the FY 2016/17 compared to the FY 2015/16. The decrease in allocations to the sector is mainly attributed to phasing out of the Strengthening Decentralization for Sustainability programme which supported the sector between 2011-2013. There is also no projected allocation from the DDEG for the CDD programme since transfers will be made directly to the LLGs. During the FY 2016/17, the department will receive 32.5% of her revenues fr

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

4 follow up visits on accounting practices conducted in the LLGs of Kisinga, Maliba, kitswamba and Bwera, three field visits to monitor and evaluate NGOs and CBO activities conducted in the LLGs of Kyabarungira, Bwera and Kyarumba, One meeting to review the implementation of CDD organized at the district headquarters, 26 field visits to provide technical assistance to homes with PWDs conducted across the district, Nine PWDs supported with assorted devices/appliances from the LLGs of Kyarumba, K

Plans for 2016/17 by Vote Function

Vote: 521 Kasese District

Workplan 9: Community Based Services

4 follow up visits on accounting practices conducted in the LLGs of Kisinga, Maliba, kitswamba and Bwera, three field visits to monitor and evaluate NGOs and CBO activities conducted in the LLGs of Kyabarungira, Bwera and Kyarumba, One meeting to review the implementation of CDD organized at the district headquarters, 26 field visits to provide technical assistance to homes with PWDs conducted across the district, Nine PWDs supported with assorted devices/appliances from the LLGs of Kyarumba, K

Medium Term Plans and Links to the Development Plan

The department has a five year development plan for FY 2015/16-2019/20 and has aligned the activities for the 2nd year to the BFP 2016/17. A summary of the projects is summarised: six vulnerable children settled across the district, 26 LLGs supported to provide technical assistance to homes with PWDs, 20 PWDs supported with assistive devices, 60 PWDs supported with funds for medical rehabilitation and treatment, 32 PWDs supported to repair their assistive devices, 37 community development workers

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

Save the Children in Uganda will train OVCs in vocational skills, FURA will support community groups to promote SLAs

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

1. Limited social infrastructure

There are no remand homes for juveniles in the district which makes it costly for the district and development partners to settle OVCs

2. Inadequate transport for community development workers

A small number of community development workers have dilapidated motor cycles while the majority do not have means of transport yet they are expected to undertake massive community mobilization campaigns

3. High dependency syndrome by communities

Most communities have a mentality that government provides everything hence limiting their incentive and ability to work.

Workplan 10: Planning

(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>	194,541	27,413	350,676
District Unconditional Grant (Non-Wage)	52,152	11,000	248,171
District Unconditional Grant (Wage)	49,641	6,391	49,641
Locally Raised Revenues	17,864	230	52,864
Multi-Sectoral Transfers to LLGs	33,757	0	
Support Services Conditional Grant (Non-Wage)	41,127	9,792	
<i>Development Revenues</i>	409,696	128,570	603,903
District Discretionary Development Equalization Grant	409,696	128,570	603,903

Vote: 521 Kasese District

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	604,237	155,983	954,579
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	194,541	27,413	350,676
Wage	49,641	6,391	49,641
Non Wage	144,900	21,022	301,035
<i>Development Expenditure</i>	409,696	22,088	603,903
Domestic Development	409,696	22,088	603,903
Donor Development	0	0	0
Total Expenditure	604,237	49,501	954,579

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

By the End of September 2015, the Planning department had realised a total of shs. 155,977,000 or 103% of the quarterly revenue plan for the department. Of the total Revenue for the department, shs.27,413,000 had been realised from recurrent source while 128,564,000 from Development sources. The Higher performance during the quarter was mainly due to; 1) Increases in Conditional Grant to LRDP against the quarterly plan. By the end the quarter, the department had spent shs.49,495,000 on both recu

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue allocations to the district planning unit for the FY 2016/16 increased by 57.9% when compared to the FY 2015/16. The increase was a result of the increase in allocations from the district non wage grant, local revenue and the DDEG to fund activities of development planning particularly the participatory planning process and aligning activities to the five year plan including orientation on the new PFM Act 2015. 26% of the departmental revenue will come the unconditional non wage grant,

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the Quarter, The Department Organised District Level Internal Assessment Exercise and Submitted the 4th Quarter Report for the FY 2014/15 to MOFPEP, One Monitoring Visit conducted to LDG projects throughout the District, and disseminated District Development Plan, Annual Work plan and Budget for FY 2016/17

Plans for 2016/17 by Vote Function

During the Quarter, The Department Organised District Level Internal Assessment Exercise and Submitted the 4th Quarter Report for the FY 2014/15 to MOFPEP, One Monitoring Visit conducted to LDG projects throughout the District, and disseminated District Development Plan, Annual Work plan and Budget for FY 2016/17

Medium Term Plans and Links to the Development Plan

The planning unit has a five year sector development plan for FY 2015/16-2019/20 and has aligned the 2nd year activities of the plan to the BFP FY 2016/17 as summarized below: 8 quarterly monitoring and evaluation visits for service delivery and LED projects across the district, one Budget Framework Paper 2017/18 developed and submitted, one performance contract form B 2017/18 produced and submitted, 4 quarterly performance reports 2016/17 produced, one assessment report for FY 2015/16 produced,

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

Unicef will support the rolling out of the birth and death registration certificates to LLGs.

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

1. Limited innovation

Low levels of innovation are still the order of the day because staff are not well exposed to do things differently hampering efforts to efficiently and effectively deliver services

Vote: 521 Kasese District

Workplan 10: Planning

2. Inadequate operation and maintenance budgets

Operation and maintenance budgets are inadequate and implementation is slow because of the declining local revenue base for the district

3. Limited capacity of staff

Critical skills such as on public private partnerships, local economic development and on tourism development are lacking due to limited skill development and low levels of exposure

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	129,103	23,990	119,103
District Unconditional Grant (Non-Wage)	33,864	8,238	33,864
District Unconditional Grant (Wage)	69,239	15,752	69,239
Locally Raised Revenues	16,000	0	16,000
Support Services Conditional Grant (Non-Wage)	10,000	0	
Total Revenues	129,103	23,990	119,103
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	129,103	23,990	119,103
Wage	69,239	15,752	69,239
Non Wage	59,864	8,238	49,864
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	129,103	23,990	119,103

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

By the end of September 2015, the department had realised a total revenue of shs. 23,990,000 or 74% against the quarterly revenue planned. The Registered lower performance during the quarter is mainly due to; 1) reduced allocations from District Unconditional grant- Non wage, 2) reduction in department wage against the quarterly plan, 3) non allocations from Conditional Grant to PAF monitoring, and locally raised revenues to the department which adversely affected the performance. By the end of

Department Revenue and Expenditure Allocations Plans for 2016/17

The internal audit department revenue allocations for the FY 2016/17 reduced by 7.7% when compared to the FY 2015/16. The reduction was because the PAF monitoring allocation for the department is now part of the support services conditional grant under the administration department. 28.4% of the revenues for the department will come from un conditional non wage grant, 58.1% from un conditional wage grant and 13.4% from local sources. The department will spend 58.1% of the revenues on wage for st

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

11 internal department audits conducted in the sub counties of Munkunyu, Karambi, Lake Katwe, Rukoki, Maliba, Bwesumbu and Muhokya HC and at the District head quartres, 10 routine inspection of supplies i.e. health and agricultural conducted at the district headquarters.

Plans for 2016/17 by Vote Function

11 internal department audits conducted in the sub counties of Munkunyu, Karambi, Lake Katwe, Rukoki, Maliba, Bwesumbu and Muhokya HC and at the District head quartres, 10 routine inspection of supplies i.e. health and

Vote: 521 Kasese District

Workplan 11: Internal Audit

agricultural conducted at the district headquarters.

Medium Term Plans and Links to the Development Plan

The department is already implementing a five year development plan 2015/16-2019/20 and has aligned her 2nd year planned activities to the BFP for FY 2016/17 as summarised below: audit of primary schools, health sub districts, primary health centres, sub county local governments, human resource at the district level, stores, and special assignments such as investigative audits, handovers etc. Also routine inspection of supplies, land and plants, review of finance, accounting and procurement sys

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

the ministry of finance, planning and economic development under the department of the Internal Auditor General will provide general orientation on new financial, audit and accounting regulations following the reforms in the PFM Act 2015.

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

1. Delayed action on audit recommendations

There is minimal action, lack of timely or non action on audit reports

2. Inadequate facilitation

the sector has grant to cater for her audit function and only relays on un reliable local revenue allocation to undertake its mandate

3. Inadequate manpower

generally audit department at the district is understaffed given the volume of work across the district