

Vote: 521 Kasese District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

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

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

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

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

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

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

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

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Kasese 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	2,952,204	1,902,185	3,550,773
2a. Discretionary Government Transfers	6,715,542	3,789,958	7,085,665
2b. Conditional Government Transfers	38,635,088	27,852,232	41,770,977
2c. Other Government Transfers	2,346,925	2,041,654	1,315,751
3. Local Development Grant		1,117,620	0
4. Donor Funding	873,833	533,773	2,031,655
Total Revenues	51,523,591	37,237,421	55,754,821

Planned Revenues for 2016/17

The district has projected a total resource envelope of shs. 55,754,821,000 for the FY 2016/17. The district resource envelope will increase by 8.2% in the FY 2016/17 compared to the FY 2015/16. Of the projected revenue budget, local revenue will bring in about 6.3%, central government transfers 89.98% while donor disbursements will bring in 3.6% for the FY 2016/17. Compared to the FY 2015/16, local revenue projections will increase by 20.2% mainly due to re adjustments on royalties, sale of gov

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,738,925	2,424,601	5,728,052
2 Finance	1,977,737	1,348,954	1,378,289
3 Statutory Bodies	4,591,363	1,599,336	1,301,810
4 Production and Marketing	1,718,055	1,032,188	1,336,464
5 Health	8,730,821	6,903,866	9,678,483
6 Education	26,534,859	19,395,961	29,358,771
7a Roads and Engineering	1,965,304	1,155,241	3,047,049
7b Water	669,992	545,523	839,466
8 Natural Resources	504,926	445,195	614,725
9 Community Based Services	1,358,269	604,309	1,981,462
10 Planning	604,237	376,010	240,142
11 Internal Audit	129,103	93,735	250,107
Grand Total	51,523,591	35,924,918	55,754,821
	<i>Wage Rec't:</i>	30,090,118	23,233,763
	<i>Non Wage Rec't:</i>	16,471,651	9,594,953
	<i>Domestic Dev't</i>	4,087,990	5,532,503
	<i>Donor Dev't</i>	873,833	487,870

Planned Expenditures for 2016/17

The district has planned to spend 59% 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 the proposed 15% increment in the salaries for teachers, enhanced salaries for health workers and more wage for the production sector to recruit staff to supervise and monitor the OWC programme. The district also plans to spend 27.4% of her resources on non-wage

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Executive Summary

recurrent activities across the d

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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
1. Locally Raised Revenues	2,952,204	1,902,185	3,550,773
Local Hotel Tax	79,770	10,544	
Rent & rates-produced assets-from private entities	5,883	770	
Rent & Rates from private entities		471	
Rent & Rates from other Gov't Units	16,431	50	3,600
Registration of Businesses	56,407	8,349	18,239
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	55,912	14,116	18,454
Property related Duties/Fees	408,228	503,560	441,649
Park Fees	396,028	26,517	167,498
Other licences	79,359	13,254	45,220
other fees and penalties	1	0	
Other Court Fees		0	26
Miscellaneous	1	0	
Royalties	550,500	725,711	1,262,149
Local Service Tax	238,238	180,461	260,826
Other Fees and Charges	107,041	42,217	93,582
Local Government Hotel Tax		0	54,713
land fees % to land board	1	0	
Land Fees	61,782	30,171	77,415
Inspection Fees	10,156	38,582	18,333
Ground rent		0	49,740
Fees from appeals		500	500
Business licences	107,567	50,370	144,818
Application Fees		0	2,200
Animal & Crop Husbandry related levies	14,000	22,705	2,062
Agency Fees	41,260	30,297	46,899
Advertisements/Billboards	15,088	0	4,010
Market/Gate Charges	345,163	192,885	396,340
Sale of non-produced government Properties/assets	5,000	0	17,500
Unspent balances – Locally Raised Revenues	5,935	0	
windfall gains	4,748	4,795	
Occupational Permits	200	5,860	
Sale of (Produced) Government Properties/assets	347,505	0	425,000
2a. Discretionary Government Transfers	6,715,542	5,580,127	7,085,665
District Discretionary Development Equalization Grant	1,790,170	1,790,170	2,095,750
Urban Unconditional Grant (Non-Wage)	246,230	177,969	358,119
Urban Discretionary Development Equalization Grant	0	0	183,903
District Unconditional Grant (Non-Wage)	1,547,823	1,263,499	1,250,987
Urban Unconditional Grant (Wage)	520,706	390,531	656,284
District Unconditional Grant (Wage)	2,610,612	1,957,958	2,540,623
2b. Conditional Government Transfers	38,635,088	27,179,682	41,770,977
Transitional Development Grant	22,000	16,500	687,058
Development Grant	1,448,500	1,388,970	1,338,041

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A. Revenue Performance and Plans

Support Services Conditional Grant (Non-Wage)	3,829,600	1,112,104	
Sector Conditional Grant (Wage)	27,184,272	20,388,204	29,663,755
Sector Conditional Grant (Non-Wage)	6,150,715	4,273,903	7,871,851
Pension for Local Governments		0	1,112,417
Gratuity for Local Governments		0	786,352
General Public Service Pension Arrears (Budgeting)		0	311,501
2c. Other Government Transfers	2,346,925	2,036,853	1,315,751
IGAs for Women groups by NWC secreteriate	3,500	0	
MAAIF-Fruit Fly Control		34,634	
CAIIP- III		0	38,000
CIPESA		3,150	
Global Fund for HIV/AIDS	100,000	93,808	
Youth Livelihood Programme		0	439,050
Uganda Wildlife Authority-Revenue Sharing		0	313,701
Uganda Wildlife Authority	313,701	456,327	
Roads maintenance - URF	1,910,453	946,868	
Primary Leaving Examinations	19,271	23,286	
MoH-HPV vaccine launch		293,381	
Ministry of Health-WHO		0	300,000
Ministry of Health-Global Fund		0	30,000
Ministry of Gender-Youth		9,724	
Ministry Health- NTD		0	20,000
Ministry Health- GAVI		0	175,000
GAVI		175,675	
4. Donor Funding	873,833	533,773	2,031,655
WHO		358,094	
Carter Centre for Vector Control		10,479	
Baylor Uganda	140,000	806	140,000
CIPESA		1,350	
ENVISION	40,000	0	40,000
GGP-Japanese	1	0	
ICB/BTC	300,000	40,177	300,000
Irish Aid	1	0	
Medecines Sans Frontiers		15,394	
NTD	1	0	
PACE	60,000	950	60,000
Unicef	157,731	106,523	1,491,655
Strengthening Decentralization for Service Delivery (SDS)	176,099	0	
Total Revenues	51,523,591	37,232,620	55,754,821

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district has projected to raise shs. 3,550,773,000 from locally generated sources compared to shs. 2,952,204,000 during the FY 2015/16 representing an increase of 20.3%. The increase in projections is mainly as a result of expected good performance in property related dues for Hima TC, sale of government properties mainly land and buildings and royalties. Local revenues will account for 6.4% of the total projected revenues for the FY 2016/17. The major sources of local revenue during the FY

(ii) Central Government Transfers

The district overall allocation from the central government will increase by 5.2% during the FY 2016/17 compared to the FY 2015/16. The increase will mainly be as a result of an enhanced IPFs for the support services conditional grant, additional resources

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A. Revenue Performance and Plans

for the district discretionary conditional grant and more resources for the transitional development grants. The Uganda Road Fund allocation also increased from 1.3bn to 1.7bn.

(iii) Donor Funding

Donor disbursements to the FY 2016/17 resource envelope will account for 3.6% compared to 1.7% for the FY 2015/16. The increase in donor funding is mainly due to the return of the UNICEF country programme support to the district during the FY 2016/17. UNICEF support will account for 73.4% of the total donor funding to the district. Other key donors to the district during the FY 2016/17 include Baylor Uganda, BTC/ICB programme and PACE.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,636,041	2,297,372	5,561,175
District Unconditional Grant (Non-Wage)	17,345	419,177	44,303
District Unconditional Grant (Wage)	954,490	715,854	1,080,745
General Public Service Pension Arrears (Budgeting)		0	311,501
Gratuity for Local Governments		0	786,352
Locally Raised Revenues	184,000	160,178	307,355
Multi-Sectoral Transfers to LLGs	1,449,127	1,002,164	1,918,501
Pension for Local Governments		0	1,112,417
Support Services Conditional Grant (Non-Wage)	31,079	0	
Urban Unconditional Grant (Non-Wage)		0	
<i>Development Revenues</i>	102,884	56,389	166,877
District Discretionary Development Equalization Grant	101,854	45,826	96,220
Donor Funding		5,000	
Multi-Sectoral Transfers to LLGs	1,030	5,563	40,657
Transitional Development Grant		0	30,000
Total Revenues	2,738,925	2,353,761	5,728,052
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,636,041	2,401,789	5,561,175
Wage	1,475,196	844,083	1,774,480
Non Wage	1,160,845	1,557,706	3,786,695
<i>Development Expenditure</i>	102,884	22,812	166,877
Domestic Development	102,884	17,812	166,877
Donor Development	0	5,000	0
Total Expenditure	2,738,925	2,424,601	5,728,052

2015/16 Revenue and Expenditure Performance up to March

By the end of March 2016, the department had realized a total revenue of shs. 2,353,761,000 representing 85.9% performance. The department had performed at more 2317% performance for the non wage grant due to the nature of activities undertaken in the department which include disaster response and travels to Kampala. By the end of the third quarter, the department had spent 34.8% of her revenues on wages for staff, 64.3% on recurrent activities including travels to Kampala and disaster response strategies and meetings, 0.7% on capacity building activities mainly training of staff at higher institutions of learning while 0.2% of the revenues had been spent on donor development activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

A total of shs 5,728,052,000 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 109.1% increment in the overall allocation to the department. The increment is mainly attributed to the decentralization of the support services conditional grant for payment of pension, gratuity and arrears for civil servants. The district will also revert to the IFMS financial management system and has been allocated a transitional development grant of shs. 30,000,000 effective 1st July 2016. The department will spend 31% of its budget on wages for staff, 66.1% on non wage recurrent activities including payment of pension, gratuity and arrears while 2.9% of the revenue will go towards domestic development activities including capacity building under discretionary development grant, IMFS recurrent costs and multi sectoral transfers to LLGs.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			80
No. (and type) of capacity building sessions undertaken	24	0	4
Availability and implementation of LG capacity building policy and plan	Yes	yes	yes
Function Cost (US\$ '000)	2,738,925	2,424,601	5,728,052
Cost of Workplan (US\$ '000):	2,738,925	2,424,601	5,728,052

2015/16 Physical Performance up to March

During the quarter, the department ensured timely payment of salaries to all staff, organised 6 trips to Kampala to process salaries for staff, 1 cost out of court cases settled at the district head quarters, 3 Month electricity and Water bills paid at the district Headquarters, 2 department computers serviced and maintained at the district Headquarters, 1 procurement adverts designed at the district head quarters

Planned Outputs for 2016/17

The key outputs planned by the department for the FY 2016/17 include enhanced operation of the management office, capacity building activities, payment of salaries for staff, information dissemination and records management where 6 quarterly visits by CAOs office to Kampala on coordination including salary payment, staff supported with both long and short term training opportunities at various training institutions such as UMI and MUK, quarterly district news bulletins/puulouts produced at the district head quarters, one district websiet and ICT resource centre maintained at the head quarters and one departmental vehicle repaired and maintained at the district head quarters.

(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 nd 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 Act and the PFM Act 2015.

(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

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,977,737	1,356,058	1,335,445
District Unconditional Grant (Non-Wage)	306,006	267,221	45,000
District Unconditional Grant (Wage)	157,692	118,390	157,692
Locally Raised Revenues	272,916	523,515	283,000
Multi-Sectoral Transfers to LLGs	1,225,877	428,172	849,753
Support Services Conditional Grant (Non-Wage)	8,000	18,760	
Urban Unconditional Grant (Non-Wage)	7,246	0	
<i>Development Revenues</i>		4,359	42,844
District Discretionary Development Equalization Grant		0	13,746
Multi-Sectoral Transfers to LLGs		4,359	29,098
Total Revenues	1,977,737	1,360,417	1,378,289
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,977,737	1,344,595	1,335,445
Wage	157,692	107,781	157,692
Non Wage	1,820,045	1,236,814	1,177,753
<i>Development Expenditure</i>	0	4,359	42,844
Domestic Development	0	4,359	42,844
Donor Development	0	0	0
Total Expenditure	1,977,737	1,348,954	1,378,289

2015/16 Revenue and Expenditure Performance up to March

By the end of March 2016, the department had realized 68.8% of its total revenues against the budget for the FY 2015/16. Local revenue performance was at 191.8% due to allocations to the settlement of the bank loan and additional expenditure on court fines. By the end of March 2016, the department had spent about 8% of her revenues on wages for staff while 91.7% had been spent on recurrent activities including payment of court costs and the district loan with stanbic bank

Department Revenue and Expenditure Allocations Plans for 2016/17

There was a decrease in allocations to the department during the FY 2016/17 compared to FY 2015/16 by 30.3% mainly due to re allocations of the non wage grant to other departments that support decentralized services. The department was also allocated funds from the discretionary development grant to undertake activities. The department will spend 11.4% of her resource envelope on wages for staff, 85.5% on nonwage recurrent expenditure and 3.1% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/6	30/6	30/7/16
Value of LG service tax collection	130000000	180461000	173076334
Value of Hotel Tax Collected	2000000	10544000	5434000
Value of Other Local Revenue Collections	300000000	1019266000	1444639666
Date of Approval of the Annual Workplan to the Council	30/4	30/5	30/5/16
Date for presenting draft Budget and Annual workplan to the Council	30/04	30/5	30/3/16
Date for submitting annual LG final accounts to Auditor General	30/09	30/3	30/8/16
	Function Cost (UShs '000)	1,977,737	1,348,954
	Cost of Workplan (UShs '000):	1,977,737	1,348,954

2015/16 Physical Performance up to March

During the quarter, the department transferred funds to all LLGs across the district, 2 revenue assessment tours across the district conducted, previous court costs settled

Planned Outputs for 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 district, present before council the annual work plan and budget for FY 2017/18, prepare and submit final accounts for the FY 2015/16, undertake monitoring and assessment of revenue centres across the district and develop the computerised revenue data base for the district

(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

(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 fund 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 effectiveness 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

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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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,591,363	1,618,161	1,301,810
District Unconditional Grant (Non-Wage)		0	643,986
District Unconditional Grant (Wage)	249,809	163,618	21,050
Locally Raised Revenues	271,950	267,584	70,000
Multi-Sectoral Transfers to LLGs	330,211	147,010	566,774
Support Services Conditional Grant (Non-Wage)	3,739,393	1,039,949	
Total Revenues	4,591,363	1,618,161	1,301,810
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,591,363	1,598,936	1,301,810
Wage	24,336	957,339	21,050
Non Wage	4,567,027	641,597	1,280,760
<i>Development Expenditure</i>	0	400	0
Domestic Development	0	400	0
Donor Development	0	0	0
Total Expenditure	4,591,363	1,599,336	1,301,810

2015/16 Revenue and Expenditure Performance up to March

By the end of March 2016, the department had realized about 63.8% of its planned revenues against the budget for the FY 2015/16. About 21% of the department revenue had come from the un conditional wage grant for payment of salaries. By the end of March 2016, the department had spent 59.9% of the department revenue had been spent on wages for staff and political leaders, 40.1% on recurrent activities particularly council sittings and meetings while 0.3% of the revenues had been spent on donor funded activities

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation for the FY 2016/17 increased by 7.4% compared to the FY 2015/16. This was mainly because of reforms in the public finance management act 2015 where the non wage grant is allocated to supporting decentralized services. There was also an increase in multi sectoral allocations to the department to increased efficiencies in data capture. 5.4% of the department revenue will come from local sources, 49.5% will come from the district unconditional nonwage grant while multi sectoral transfers will account for 43.5% of the departmental revenue. The department has planned to spend 1.6% of the revenues on wages for staff while the rest on 98.3% of the revenues will go towards nonwage expenditure including council sittings

(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: 1382 Local Statutory Bodies

Vote: 521 Kasese District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	4000	9329	49
No. of Land board meetings	12	9	8
No. of Auditor Generals queries reviewed per LG	32	18	2
No. of LG PAC reports discussed by Council	29	25	3
Function Cost (UShs '000)	4,591,363	1,599,336	1,301,810
Cost of Workplan (UShs '000):	4,591,363	1,599,336	1,301,810

2015/16 Physical Performance up to March

During the Quarter, the department conducted One District Council Sitting at the district headquarters, 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.

Planned Outputs for 2016/17

During the FY 2016/17, the department has planned to: 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 at least 12 DEC monthly meetings at the head quarters, conduct 12 meetings of the district public accounts committee at the head quarters, hold 100 DSC meetings at the head quarters, conduct 12 meetings of the district land board at the headquarters and hold 12 meetings of the district contracts committee at the headquarters

(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 scussing 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,043,505	795,804	913,984

Vote: 521 Kasese District

Workplan 4: Production and Marketing

District Unconditional Grant (Wage)	274,948	377,100	274,948
Locally Raised Revenues	16,000	4,851	15,000
Multi-Sectoral Transfers to LLGs	318,190	175	
Other Transfers from Central Government		13,585	
Sector Conditional Grant (Non-Wage)	148,440	166,830	120,522
Sector Conditional Grant (Wage)	285,927	214,445	503,514
Unspent balances – Other Government Transfers		18,818	
Development Revenues	674,550	266,047	422,480
Development Grant	74,000	14,470	121,043
District Discretionary Development Equalization Grant	600,550	196,630	87,390
Multi-Sectoral Transfers to LLGs		54,947	214,048
Total Revenues	1,718,055	1,061,851	1,336,464

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	1,043,505	766,141	913,984
Wage	560,875	591,545	778,462
Non Wage	482,630	174,596	135,522
Development Expenditure	674,550	266,047	422,480
Domestic Development	674,550	266,047	422,480
Donor Development	0	0	0
Total Expenditure	1,718,055	1,032,188	1,336,464

2015/16 Revenue and Expenditure Performance up to March

Between the period July 2015-March 2016, the department had realised revenues of shs. 1,061,851,000 which was 61.8% performance against the budget for FY 2015/16. Wage performance during the period was 137.2% due to under budgeting for wage for the FY 2015/16 for the department. Also performance for the development grant was low at 32.7% because most of the LRDP grant funds were spent on a mini irrigation scheme under roads and engineering since they were civil works and hence were not captured under production at the time of reporting. By the end of the March 2016, the department had spent 57.3% of her revenues on wages for staff, 16.9% of non wage recurrent costs while 25.8% had been spent on domestic development projects mainly backstopping to farmers. Also by the end of the quarter, the department had spent 97.2% of the revenues received on the production and marketing account.

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 will reduce by 22.2% mainly due to re allocation of discretionary development grant funds to the roads and engineering department. Also LLGs did not plan for multi sectoral transfers for production activities. The sector conditional grant wage will contribute 18.1% of the department resource envelope, 20.6% from the district wage grant, 37.7% from the sector wage grant while the discretionary development grant will bring in 6.5% of the departmental revenue for the FY 2016/17. At the expenditure level, the department will spend 58.2% of its revenues on wages for staff 10.1% on recurrent activities while 31.6% of the revenues will go towards development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0181 Agricultural Extension Services

Function Cost (US\$ '000)

0

0

229,048

Function: 0182 District Production Services

Vote: 521 Kasese District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	75000	56908	80000
No of livestock by types using dips constructed	80333	49272	60000
No. of livestock by type undertaken in the slaughter slabs	210900	432013	21000
No. of fish ponds constructed and maintained	30	51	20
No. of fish ponds stocked	0	106	20
Quantity of fish harvested	0	0	5000
No of slaughter slabs constructed	1	0	
Function Cost (US\$ '000)	1,094,065	840,513	1,071,262
Function: 0183			
No. and name of new tourism sites identified	6	6	2
No. of opportunitis identified for industrial development	1	1	
No. of producer groups identified for collective value addition support	20	11	
No. of value addition facilities in the district	11	11	
A report on the nature of value addition support existing and needed	yes	YES	
No. of Tourism Action Plans and regulations developed	1	0	
No of awareness radio shows participated in	3	3	6
No. of trade sensitisation meetings organised at the district/Municipal Council	4	3	1
No of businesses inspected for compliance to the law	155	90	10
No of businesses issued with trade licenses	9450	3459	100
No of awareness radio shows participated in	3	3	6
No of businesses assisted in business registration process	155	45	15
No. of enterprises linked to UNBS for product quality and standards	51	21	2
No. of producers or producer groups linked to market internationally through UEPB	5	0	1
No. of market information reports disseminated	4	0	4
No of cooperative groups supervised	31	18	10
No. of cooperative groups mobilised for registration	20	12	10
No. of cooperatives assisted in registration	20	14	4
No. of tourism promotion activities mainstreamed in district development plans	5	5	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	13	13	7
Function Cost (US\$ '000)	623,990	191,675	36,154
Cost of Workplan (US\$ '000):	1,718,055	1,032,188	1,336,464

2015/16 Physical Performance up to March

One quarterly production staff meeting conducted at the district headquarters. One travel to MAAIF- Kampala on coordination by the Production coordinator facilitated at the district Headquarters, One department vehicle serviced and maintained at the district Headquarters, One monitoring and supervision of production activities across the district facilitated at the district headquarters. Agricultural inputs distributed to all organized farmers across the district, 6 Trainings and demonstration sessions on pest and disease control and Agronomical practices conducted in the 29

Vote: 521 Kasese District

Workplan 4: Production and Marketing

LLGs. Procurement of fish fry for all fish farmers across the district, 3 monitoring and supervision visits to all fish farmers across the district conducted. One technical back stopping conducted for fish pond farmers across the district, one monitoring and surveying on counterfeit products for all private business conducted, trade sensitisation meeting conducted at the district headquarters. All SACCOs across the district trained in financial management and data collection exercise on VSLA conducted across the district

Planned Outputs for 2016/17

Under fisheries: 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, Katunguru, Kasenyi & Kayanja landing sites, Mubuku Irrigation Scheme reseviour and fish farming sub counties of Maliba, Bugoye, Rukoki, Kilembe, Muhokya, Kyondo, L.Katwe, Kisinga, Munkunyu, Nyakiyumbu, Ihandiro and Kitholhu. 3) support data collection analysis and its dissemination at the landing sites of Kahendero, Hamukungu, Kasenyi, Katunguru, Katwe, Kayanja and Mpondwe Lhubiriha market 4) Conducting supervisory and technical backstopping to BMUs to strengthen their capacity 5) dogs vaccinated against rabies and poultry against various diseases, cattle against foot and mouth, anthrax and prophylactic treatment of nagana using Samorin 6) general production staff meetings conducted at the headquarters 7) technical backstopping conducted in all sub counties 8) farmers study tour conducted for exposure 9) meeting with production development partners conducted at the headquarters 10) farmer trainings and follow ups on coffee stumping, management on farm pulping and post harvest handling conducted 11) farmers mobilized for BBW management 12) demonstrations and trainings on pest and disease control conducted 13) crop statistics collected across the district 14) radio talk shows conducted on good crop husbandry practices 14) entrepreneurial and business management trainings conducted, supervise and monitor LED related projects across the district 15) dialogue meetings on promotion of tourism and marketing opportunities facilitated

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

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

Vote: 521 Kasese District

Workplan 5: Health

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	7,712,021	6,255,803	8,394,097
District Unconditional Grant (Non-Wage)	460	0	
District Unconditional Grant (Wage)	138,134	25,707	138,134
Locally Raised Revenues	5,935	16,505	20,000
Multi-Sectoral Transfers to LLGs	215,997	51,669	
Other Transfers from Central Government		648,301	525,000
Sector Conditional Grant (Non-Wage)	1,251,538	938,653	1,251,538
Sector Conditional Grant (Wage)	6,099,957	4,574,968	6,459,425
<i>Development Revenues</i>	1,018,800	785,377	1,284,386
Development Grant	38,470	38,470	0
District Discretionary Development Equalization Grant	220,000	202,324	46,322
Donor Funding	660,330	465,546	850,502
Multi-Sectoral Transfers to LLGs		79,037	387,562
Other Transfers from Central Government	100,000	0	
Total Revenues	8,730,821	7,041,180	9,678,483

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	7,712,021	6,166,070	8,394,097
Wage	6,238,091	4,600,675	6,597,559
Non Wage	1,473,930	1,565,396	1,796,538
<i>Development Expenditure</i>	1,018,800	737,795	1,284,386
Domestic Development	358,470	318,152	433,884
Donor Development	660,330	419,643	850,502
Total Expenditure	8,730,821	6,903,866	9,678,483

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, a total of shs. 7,041,180,000 had been realised which is 80.6% performance. By the end of March 2016, the department had spent 66.6% of her revenues on wages for staff, 22.7% had been spent on recurrent activities mostly supervision of lower health units, 4.6% on domestic development projects mainly construction of doctors house and maternity completion while 6.1% had been spent on donor funded activities such as mentoring and capacity building initiatives.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has projected a total of shs. 9,678,473,000 as the total resource envelope for the FY 2016/17 which is an increment of 10.9% compared to the FY 2015/16. The increment in revenue allocation to the department is mainly due to additional resources under the sector wage grant to cater for health workers and additional resources from donors particularly UNICEF where the UNICEF country programme has pledged additional resources to the sector. However, the sector will not receive development funds due to policy changes by the Ministry of Health. All sector development funds across the country will be allocated in a phased manner in the medium term to districts for the repair and maintenance of district general hospitals. The sector wage grant will contribute 66.7% of the sector revenues, the district wage grant will bring in 1.4%, multi sectoral transfers to LLGs health 5.4%, other transfers from central government mainly funds from the MoH 12.9% while donor funding from mainly Unicef, Baylor and BTC 8.9%. During the FY 2016/17, the department will spend 68.2% of her total revenue on wages for staff and health workers, 18.6% on non wage activities particularly by the district health management team and the health sub districts, 4.4% on domestic developments projects mostly in LLGs and 8.9% on donor development activities and projects funded a number of development partners.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 521 Kasese District

Workplan 5: Health

	2015/16 outputs	Performance by End March	2016/17 outputs
Function: 0881 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	89469	66753	28391
Number of inpatients that visited the NGO Basic health facilities	20839	15517	19655
No. and proportion of deliveries conducted in the NGO Basic health facilities	1909	1530	3763
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	7917	6774	11200
Number of trained health workers in health centers	960	531	960
No of trained health related training sessions held.	61	35	61
Number of outpatients that visited the Govt. health facilities.	638896	459432	638898
Number of inpatients that visited the Govt. health facilities.	8436	466181	8436
No and proportion of deliveries conducted in the Govt. health facilities	3191	2424	3191
% age of approved posts filled with qualified health workers	53	53	53
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	52	55	52
No of children immunized with Pentavalent vaccine	32420	25866	32420
No of staff houses constructed	3	0	0
No of maternity wards constructed	1	0	1
No of OPD and other wards constructed	1	0	0
Function Cost (US\$ '000)	8,730,821	6,903,866	876,783
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	706,541
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	8,095,159
Cost of Workplan (US\$ '000):	8,730,821	6,903,866	9,678,483

2015/16 Physical Performance up to March

1600 health worker paid salaries at the district headquarter, All LLG Health facilities across the district mentored. 16000 health workers across the district sensitized on HIV/AIDS prevalence, 2 Round Massive Polio immunization campaigns conducted across the district. 1NTD mass Drug Administration data collection exercise across the district facilitated at the district Headquarter. One political monitoring visit to all Health facilities across the district facilitated at the district Headquarter, 3 Months bank charges paid to Stanbic bank at the district Headquarter, 3 months water and electricity bill settled at the district Headquarters. One department vehicle serviced at the district Headquarters, 8 official travels to Kampala and Kabarole by the DHO facilitated at the district Headquarters

Planned Outputs for 2016/17

The department will continue to undertake a routine mandate to ensure functionality of HCs with staff and drugs supplied by the National Medical Stores to deliver health services to the population. There will not be any development projects at the district level except for the completion of payment for the maternity ward constructed at Kabatunda HC III in Kyabarungira S/C

(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

Vote: 521 Kasese District

Workplan 5: Health

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	25,597,698	18,760,623	27,393,176
District Unconditional Grant (Non-Wage)	26,616	0	0
District Unconditional Grant (Wage)	106,721	67,554	139,235
Locally Raised Revenues		18,929	20,000
Multi-Sectoral Transfers to LLGs	63,015	9,353	
Other Transfers from Central Government	19,833	23,286	
Sector Conditional Grant (Non-Wage)	4,583,126	3,042,710	4,533,126
Sector Conditional Grant (Wage)	20,798,388	15,598,791	22,700,816
<i>Development Revenues</i>	937,161	797,586	1,965,594
Development Grant	784,483	784,483	537,571
District Discretionary Development Equalization Gran	128,954	0	
Donor Funding	21,535	0	301,280
Multi-Sectoral Transfers to LLGs	2,189	13,103	496,033
Transitional Development Grant		0	630,710
Total Revenues	26,534,859	19,558,209	29,358,771
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	25,597,698	18,752,771	27,393,176
Wage	20,905,109	15,666,345	22,840,051
Non Wage	4,692,589	3,086,426	4,553,126
<i>Development Expenditure</i>	937,161	643,190	1,965,594
Domestic Development	915,626	643,190	1,664,314
Donor Development	21,535	0	301,280
Total Expenditure	26,534,859	19,395,961	29,358,771

2015/16 Revenue and Expenditure Performance up to March

During the period July 2015-March 2016, the department realised a total of shs. 19,558,209,000 representing a performance of 73.7% against the budget for the FY 2015/16. The performance was mainly attributed to the early release of funds from the center and also the 100% release of development grants by the end of March 2016. During

Vote: 521 Kasese District

Workplan 6: Education

the period, the department had spent 80.8% of her revenues on wages for staff, 15.9% of recurrent activities mainly management, supervision and inspection of schools across the district while 3.3% had been spent domestic development projects particularly staff house, classroom and latrines constructions at schools.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has projected a total revenue envelope of shs. 29,358,771 which is 10.6% higher than the allocation to the department during the FY 2015/16. The increase was mainly due to additional resources allocated to the sector under the sector wage grant for the payment of teachers salaries including the proposed 15% increase in teachers salaries. The sector was also not allocated any resources from the discretionary development grant during the FY 2016/17. the sector non wage grant will bring in 15.4% of the resource envelope, 77.3% will come from the sector wage grant, 1.8% will come from the sector development grant mainly for capital projects like construction teachers houses, classrooms and latrines, 1% will come from the UNICEF country programme while 2.1% will come the transitional development grant which are mainly presidential pledges for the construction of classrooms at Rwesande P/S in Kyabarungira S/C. During the FY 2016/17, the department will spend 77.8% of her revenues on wages, 15.5% on recurrent activities mainly management and supervision/inspection of schools, 5.7% on domestic development capital projects while 1% of the resources will be spent on donor development activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	131212	135389	134710
No. of student drop-outs	56	16	520
No. of Students passing in grade one	403	0	490
No. of pupils sitting PLE	9715	9712	9410
No. of classrooms constructed in UPE	7	36	11
No. of classrooms rehabilitated in UPE	3	0	
No. of latrine stances constructed	18	0	15
No. of teacher houses constructed		0	4
No. of primary schools receiving furniture	4	1	5
Function Cost (US\$ '000)	18,725,354	13,804,223	21,609,813
Function: 0782			
No. of students enrolled in USE	12003	12009	12993
No. of classrooms constructed in USE	15	15	0
No. of classrooms rehabilitated in USE	15	6	
No. of teacher houses constructed		4	
No. of science laboratories constructed	1	0	4
Function Cost (US\$ '000)	6,502,709	4,711,900	9,240,732
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	43	43	43
No. of students in tertiary education	448	448	548
Function Cost (US\$ '000)	1,066,931	739,058	912,566
Function: 0784 Education & Sports Management and Inspection			

Vote: 521 Kasese District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	552	0	59
No. of secondary schools inspected in quarter	60	0	7
No. of tertiary institutions inspected in quarter	1	0	2
No. of inspection reports provided to Council	1	0	5
Function Cost (US\$ '000)	229,866	140,780	711,823
Function: 0785			
No. of SNE facilities operational		0	9
No. of children accessing SNE facilities		0	6719
Function Cost (US\$ '000)	10,000	0	600
Cost of Workplan (US\$ '000):	26,534,859	19,395,961	32,475,534

2015/16 Physical Performance up to March

13 classroom blocks constructed, 2 at Mirami P/S in Karambi Sub County, 2 completed at Ndongo SDA P/S in Nyakiyumbu Sub County, and 2 completed at Nyabugando parents in Karambi Sub county class room block -3 constructed at Rwesande SDA P/S in Bwesumbu Subcounty, and 2 at Nyamughona COU P/S in Bwera Sub county and a 2 classroom block at Bwesumbu SDA p/s in Bwesumbu Sub county, 4 Twin staff House at SAAD Memorial Secondary School in Kisinga Sub county, and 4 class room block at Nyakiyumbu Secondary school in Nyakiyumbu Sub county constructed

Planned Outputs for 2016/17

During the FY 2016/17, the department will strive to construct: 1) 11 Classrooms constructed at the primary schools of St. Comboni in Isango S/C, St. Comboni in Isango S/C, Bweyale in Maliba S/C, Rwesande in Kyabarungira S/C, Ibunda in Buhuhira S/C and Nyamughona in Bwera S/C. 2) 3 5-stance latrines constructed at Muyina P/S in Kisinga S/C, Hamukungu P/S in Lake Katwe S/C and Rwesande SDA in Kyabarungira S/C. 3) One 4-twin staff house at Bunyandiko P/S in Kilembe S/C 4) 250 3-seater wooden desks to the P/Ss of Hima in Hima TC, Mpondwe in Mpondwe Lhubiraha TC, Kanamba in Karusandara S/C, Katojo in Nyakiyumbu S/C and 2 twin science laboratories constructed at Nyakiyumbu SS in Nyakiyumbu S/C and Saad Memorial SS in Kisinga S/C

(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. Absenteesm

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

Vote: 521 Kasese District

Workplan 6: Education

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,835,304	1,189,193	1,946,322
District Unconditional Grant (Non-Wage)	396,616	252,200	
District Unconditional Grant (Wage)	76,856	15,651	76,856
Locally Raised Revenues	23,189	1,134	75,000
Other Transfers from Central Government	1,338,643	920,208	38,000
Sector Conditional Grant (Non-Wage)		0	1,756,466
<i>Development Revenues</i>	130,000	89,940	1,100,728
District Discretionary Development Equalization Gran	130,000	83,890	408,091
Locally Raised Revenues		818	475,000
Multi-Sectoral Transfers to LLGs		5,232	217,636
Total Revenues	1,965,304	1,279,133	3,047,049
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,835,304	1,040,136	1,946,322
Wage	76,856	15,651	76,856
Non Wage	1,758,448	1,024,485	1,869,466
<i>Development Expenditure</i>	130,000	115,105	1,100,728
Domestic Development	130,000	115,105	1,100,728
Donor Development	0	0	0
Total Expenditure	1,965,304	1,155,241	3,047,049

2015/16 Revenue and Expenditure Performance up to March

By the end of March 2016, the roads and engineering performed at 65.1% against the budget for the FY 2015/16. This performance was mainly due to the performance of the Uganda Road Fund grant which is the major source of revenue for the department. Only 68.7% of the expected revenue under the URF had been realised by the end of the quarter three. In addition the department had spent 1.4% of her revenues on wages for staff, 88.7% on recurrent road rehabilitation projects across the district while about 10% had been spent domestic capital projects including completion of civil works at the multi purpose social hall at the head quarters

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has projected a resource envelope of shs. 3,047,049,000 for the FY 2016/17 an increment by 55% compared to the previous FY. The increment in allocations during the FY is largely attributed to the increase in the indicative planning figure from the Uganda Road Fund which increased by 31.2% compared to the previous FY. 57.6% of the revenues for the department will come from the Uganda Road Fund for road rehabilitation and maintenance, 13.4% from the discretionary development grant for the construction and design of mini irrigation schemes at Kacungiro and Katholhu respectively, multi sectoral transfers will account for 7.1% while 15.6% will come from local revenue for the design and construction of the district administration block at the head quarters. The department will spend 2% of its revenues on wages for staff, 61.4% will be spent on road rehabilitation and maintenance across the district, while 36.1% of the total revenues realized will be spent on domestic development including the design and construction of the district administration block

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Vote: 521 Kasese District

Workplan 7a: Roads and Engineering

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	168	113	2248
Length in Km of Urban paved roads routinely maintained	02	11	0
Length in Km of Urban paved roads periodically maintained	24.9	0	
Length in Km of Urban unpaved roads routinely maintained		0	16
Length in Km of Urban unpaved roads periodically maintained		0	9
Length in Km of District roads routinely maintained	386.9	232	447
Length in Km of District roads periodically maintained	32.5	69	36
Length in Km. of rural roads constructed	22	0	
Length in Km. of rural roads rehabilitated	22	0	
Function Cost (US\$ '000)	1,965,304	1,079,986	1,990,332
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		1	1
Function Cost (US\$ '000)	0	75,255	1,056,717
Cost of Workplan (US\$ '000):	1,965,304	1,155,241	3,047,049

2015/16 Physical Performance up to March

Funds transferred to 3 Urban councils of Hima, Katwe Kabatoro, and Mpondwe-Lhubiriha TC, One ramp constructed at the district Headquarters-finance department, 21.7km Mubuku-karusandara-Prisos road in karusandara Sub county graded and gravelled
-23.1km road barrier- Mahango-Muhokya road in Rukoki and Mahango graded and gravelled

Planned Outputs for 2016/17

The major roads to be maintained include: rehabilitation of Kyondo-Ibimbo road 8km in Kyondo Sub county, Mubuku-Karusandara-Prisons road 21.7km in Karusandara S/C, Bwera-Kibirigha -Ihandiro road in Ihandiro sub county . The department will also transfer resources for community access roads maintenance and urban roads to 4 Urban councils and 23 rural sub counties. The department will also undertake an additional maintenance of 446.9km of feeder road across the district. Other outputs will include construction of phase 3 of the Kacungiro Mini Irrigation scheme in Munkunyu S/C and the design of Katholhu Mini Irrigation scheme on river Kyanzi in Nyakiyumbu S/C

(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

Vote: 521 Kasese District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	52,680	24,074	97,539
District Unconditional Grant (Wage)	39,687	23,589	39,687
Locally Raised Revenues		485	15,000
Multi-Sectoral Transfers to LLGs	12,993	0	
Sector Conditional Grant (Non-Wage)	0	0	42,852
<i>Development Revenues</i>	617,312	568,047	741,927
Development Grant	551,547	551,547	679,427
Donor Funding	43,765	0	40,500
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	669,992	592,121	839,466
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	74,680	40,574	97,539
Wage	39,687	23,589	39,687
Non Wage	34,993	16,985	57,852
<i>Development Expenditure</i>	595,312	504,949	741,927
Domestic Development	551,547	504,949	701,427
Donor Development	43,765	0	40,500
Total Expenditure	669,992	545,523	839,466

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter for the FY 2015/16, the department had realised a total of shs. 592,121,000 which was a performance of 88.4% against the budget for FY 2015/16. The performance was high because the department mainly relies on central government grants which had been released 100% by the end of March 2016. By the end of March 2016, the department had spent 4.3% of its revenues on wages for staff, 3.1% on recurrent non wage activities in rural water and sanitation including soft ware activities while 92.6% had been spent domestic development projects mainly on borehole rehabilitation and GFS construction across the district.

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocations to the water department for FY 2016/17 increased by 25.3% compared to the FY 2015/16. This was mainly due to an increase in allocations from the sector conditional development grant which increased by 23.2% compared to the previous FY. The sector will also receive additional funding from the Unicef country programme and more funds from the local revenue. 80.9% of the sectoral revenues will come from the sector development grant, 5.1% from the sector conditional non wage, 4.8% from donor disbursements mainly UNICEF while 2.6% will come from the transitional development grant for sanitation. The department will spend 4.7% of her revenues on wages for staff, 6.9% on non-wage recurrent activities including software activities under the department, 83.6% on capital development works such as development of gravity flow schemes and 4.8% on donor development projects and activities during the FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

Vote: 521 Kasese District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	24	0	24
No. of water points tested for quality	8	0	
No. of water points rehabilitated	14	0	30
% of rural water point sources functional (Gravity Flow Scheme)	58	0	50
% of rural water point sources functional (Shallow Wells)	0	0	53
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	5
No. of public sanitation sites rehabilitated	0	0	1
No. of water and Sanitation promotional events undertaken		0	4
No. of water user committees formed.		0	35
No. of Water User Committee members trained		0	315
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation		0	20
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices		0	2
No. of public latrines in RGCs and public places	1	0	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	1	0	
No. of deep boreholes drilled (hand pump, motorised)	1	0	1
No. of deep boreholes rehabilitated	10	0	15
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	6	0	4
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	3	0	3
No. of dams constructed	2	1	
Function Cost (US\$ '000)	669,992	545,523	839,466
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	0	0	0
Cost of Workplan (US\$ '000):	669,992	545,523	839,466

2015/16 Physical Performance up to March

Construction of Kangwangi GFS, Payment of Retention for completed works on Kangwangi GFS.

Planned Outputs for 2016/17

During the FY 2016/17, the department will set out to achieve the following capital outputs: 1-One deep borehole drilled in Bigando Kitwamba Sub County 2-One solar powered water supply system constructed in Bigando Kitwamba Sub County 3-One gravity flow scheme constructed in Kibota-Maliba-Ihango in Maliba Sub County, 4-One GFS constructed in Bweyale Katabukenene 5-One GFS constructed in Kyibirizi in Bugoye Sub County 6-3 GFS rehabilitated using community based initiatives across the district 7-15 boreholes rehabilitated across the district

(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 Water Supply system in Kitwamba and refurbishment of old Bwera GFS, Kinyamagana GFS,

Vote: 521 Kasese District

Workplan 7b: Water

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 will construct the Rughendabara GFS phase II, ACTS will construct the Kabulera-ACTS GFS in Bwesumbu and Ksanagali GFS, Kawembe Hydro Project will construct Kalughutha GFS IN Ihandiro S/C

(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 existing 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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	190,725	134,362	254,435
District Unconditional Grant (Non-Wage)	14,769	0	
District Unconditional Grant (Wage)	151,168	86,121	151,168
Locally Raised Revenues	10,681	12,853	13,000
Multi-Sectoral Transfers to LLGs	4,894	28,478	75,424
Sector Conditional Grant (Non-Wage)	9,213	6,910	14,842
<i>Development Revenues</i>	314,201	311,928	360,290
District Discretionary Development Equalization Grant		0	17,491
Locally Raised Revenues	500	0	
Multi-Sectoral Transfers to LLGs		31,416	29,098
Other Transfers from Central Government	313,701	280,512	313,701
Total Revenues	504,926	446,290	614,725
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	190,725	133,723	254,435
Wage	151,168	86,121	151,168
Non Wage	39,557	47,602	103,267
<i>Development Expenditure</i>	314,201	311,472	360,290
Domestic Development	314,201	311,016	360,290
Donor Development	0	456	0
Total Expenditure	504,926	445,195	614,725

2015/16 Revenue and Expenditure Performance up to March

During the period July 2015-March 2016, the natural resources department had realised a total of shs. 446,290,000

Vote: 521 Kasese District

Workplan 8: Natural Resources

which was 88.4% performance against the budget for FY 2015/16. Local revenue funding was high because the department was allocated additional funds to plan and prepare for disaster since Kasese is a flood prone area. By the end of March 2016, the department had spent 19.3% of its revenues on wages for staff, 10.7% on recurrent activities in the areas of environment, wetlands management, forestry and lands management while 69.9% had been spent on domestic development projects mainly national park frontline community projects to enhance livelihoods and manage problem animals.

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocations to the natural resources department for the FY 2016/17 will increase by 21.7% compared to the FY 2015/16. The increase is due to an increase in allocations to environment at LLG level and additional resources from the discretionary development grant to the sector. The non wage grant for the sector increased significantly by 61.1%. 51% of the sector revenues will come from the UWA revenue sharing fund for frontline communities bordering the national parks of Queen Elizabeth and Mt. Rwenzori National Parks while 24.6% will come from the district wage grant for payment of staff salaries. On the expenditure side, the sector will spend 24.6% of her revenues on wages for staff, 16.8% non wage recurrent activities including wetland and environmental management while 58.6% will go domestic development projects mainly projects for frontline communities bordering queen elizabeth and Rwenzori mountains national parks which include problem animal 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
Function: 0983			
Area (Ha) of trees established (planted and surviving)	10	0	20
Number of people (Men and Women) participating in tree planting days	0	0	110
No. of Agro forestry Demonstrations	1	5	0
No. of community members trained (Men and Women) in forestry management	100	188	100
No. of monitoring and compliance surveys/inspections undertaken	10	7	10
No. of Wetland Action Plans and regulations developed	0	0	2
Area (Ha) of Wetlands demarcated and restored	5	0	10
No. of community women and men trained in ENR monitoring	120	160	100
No. of monitoring and compliance surveys undertaken	10	4	18
No. of new land disputes settled within FY	4	4	10
Function Cost (US\$ '000)	504,926	445,195	614,725
Cost of Workplan (US\$ '000):	504,926	445,195	614,725

2015/16 Physical Performance up to March

One Agro-Forestry demonstration established in Kanyampara, Munkunyu Sub County
60 community women and men trained in ENR monitoring
One new land dispute settled on private and public lands in Bwesumbu Sub county

Planned Outputs for 2016/17

The key outputs include: The key outputs include: 2 ha of tree established Along 20 km of roads the sub counties of Maliba and Bugoye, men and women across the district participating in tree planting days, one agro forestry farm established in kilembe Sub County, 100 community members in the sub counties of Kitswamba and Munkunyu trained in forestry Management, 10 Monitoring and compliance surveys undertaken Across the district, 10 ha of wetlands, 5 ha

Vote: 521 Kasese District

Workplan 8: Natural Resources

of Kathehe wetland in Ihandiro Sub County and 5 ha banks of river Nyamwamba in Bulembia and Nyamwamba Divisions in Kasese Municipality demarcated and restored, 10 new land disputes settled across the district

(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

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	579,051	411,189	616,677
District Unconditional Grant (Non-Wage)	14,768	2,299	
District Unconditional Grant (Wage)	342,228	274,205	342,228
Locally Raised Revenues	28,022	14,800	28,022
Multi-Sectoral Transfers to LLGs	32,134	1,085	93,921
Other Transfers from Central Government	3,500	0	
Sector Conditional Grant (Non-Wage)	158,399	118,800	152,506
<i>Development Revenues</i>	779,218	200,136	1,364,785
District Discretionary Development Equalization Grant	195,897	129,115	41,237
Donor Funding	148,203	62,771	839,373
Multi-Sectoral Transfers to LLGs		0	40,777
Other Transfers from Central Government	435,118	8,250	439,050
Transitional Development Grant		0	4,348
Total Revenues	1,358,269	611,325	1,981,462
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	579,051	404,301	616,677
Wage	342,228	274,205	342,228
Non Wage	236,823	130,096	274,449
<i>Development Expenditure</i>	779,218	200,008	1,364,785
Domestic Development	631,015	137,238	525,412
Donor Development	148,203	62,771	839,373
Total Expenditure	1,358,269	604,309	1,981,462

Vote: 521 Kasese District

Workplan 9: Community Based Services

2015/16 Revenue and Expenditure Performance up to March

By the end of March, 2016, the performance of the Community Based Services department stood at 45% against the budget for FY 2015/16. The low performance was mainly due to 1) the low performance of the youth livelihood programme where only 1.9% of the expected revenues for the FY had been released. 2) low performance donor funding which was at 42.4% mainly because development partners disbursements are not controlled by LG operations. By the end the third quarter for FY 2015/16, the department had spent 45.4% of her revenues on wages for staff, 21.5% on recurrent non wage activities, 22.7% on domestic development activities mainly CDD support to livelihood groups across the district while 10.4% had been spent on donor development activities mainly under the child protection section.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has projected revenue of shs. 1,981,462,000 for the FY 2016/17 which is an increment by 45.9% compared to the previous FY. The increment is mainly due to additional resources from pledged donor disbursements. The Unicef country programme will support the areas of child protection, probation and nutrition during the FY 2016/17. Donor support to the department will increase by 466.4% compared to the FY 2015/16 while support from the discretionary development grant will drop by 78.9% due to the phasing out of CDD activities under the new guidelines. 17.3% of the sector revenue will come from the unconditional wage grant for payment of staff salaries, 7.7% from the conditional non wage grant for recurrent activities, 42.4% from donor funding particularly the Unicef country programme support while 22.2% will come from the Youth Livelihood Programme funds. The department will spend 17.3% of her revenues on wages for staff, 13.9% on non wage recurrent activities/projects, 26.5% on domestic development projects mainly youth livelihood programmes under the YLP while 42.4% will go towards donor funded projects and activities particularly in the areas of child protection and nutrition

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	25	25	20
No. of Active Community Development Workers	37	37	37
No. FAL Learners Trained	5000	8964	4867
No. of children cases (Juveniles) handled and settled	30	27	24
No. of Youth councils supported	1	1	26
No. of assisted aids supplied to disabled and elderly community	20	17	24
No. of women councils supported	1	2	1
Function Cost (UShs '000)	1,358,269	604,309	1,981,462
Cost of Workplan (UShs '000):	1,358,269	604,309	1,981,462

2015/16 Physical Performance up to March

5 field visits to monitor and evaluate projects and activities supported under CDD conducted, 12 PWDs supported with funds for medical treatment and rehabilitation, 20 functional Adult literacy instructors trained. 13 LLGs CDOs supported with funds for monitoring and evaluating FAL program activities in their respective LLGs, 8 field visits to monitor and evaluate FAL program activities in the district conducted, 4 field visits to monitor and evaluate projects supported under YLP conducted, 3 field visits to follow up on the recovery of YLP funds conducted. 36 newly elected youth council members oriented on their roles and 14 field visits to monitor and evaluate youth activities in the district conducted, -Funds transferred to 14 CDD groups in the LLGs of Nyakiyumbu, Kilembe, Kitswamba, Kyabarungira, Lake Katwe, Mahango, Maliba. Muhokya, Nyakatonzi, Karambi, and Rukoki

Vote: 521 Kasese District

Workplan 9: Community Based Services

Planned Outputs for 2016/17

During the FY 2016/17, the department will undertake the following outputs: □-Twenty four PWDs supported with assorted devices/ appliances throughout the district.

- Forty PWDs supported with funds for medical rehabilitation/treatment
- Forty four PWDs supported with funds for repairing their assistive devices throughout the District.
- 4867 FAL Learners trained in the Town councils and sub counties of Kitholhu, Karambi, Isango, Mpondwe-Lhubiriha, Bwera, Ihandiro, Katwe-Kabatooro, Nyakiyumbu, Munkunyu, Kisinag, Kyondo, Kyarumba, L. Katwe, Muhokya, Mahango, Kilemebe, Rukoki, Karusandara, Bugoye, Maliba, Hima, Kitswamba, Kyabarungira, Buhuhira, Bwesumbu s/.counties and T/cs
- One hundred fifty three FAL learning centers supported with instructional materials throughout the district.
- Two thousand six hundred FAL learners examined throughout the district
- Forty Functional Adult literacy instructors trained at district headquarters
- Fifty two field visits conducted by Sub-county CDOs to monitor and evaluated the FAL program activities in the whole district
- 26 Youth councils supported in the LLGs of Kitholhu, Karambi, Isango, Mpondwe-Lhubiriha, Bwera, Ihandiro, Katwe-Kabatooro, Nyakiyumbu, Munkunyu, Kisinag, Kyondo, Kyarumba, L. Katwe, Muhokya, Mahango, Kilemebe, Rukoki, Karusandara, Bugoye, Maliba, Hima, Kitswamba, Kyabarungira, Buhuhira, Bwesumbu s/.counties and T/cs
- 24 assisted aids supplied to disabled and elderly community
- 1 women council supported

(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 dillapidated motor cycles while the majority do not have means of transport yet they are expected to undertake massive community mobilization campaigns

3. High dependency syndome 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	194,541	85,946	139,641
District Unconditional Grant (Non-Wage)	52,152	11,000	40,000
District Unconditional Grant (Wage)	49,641	19,173	49,641
Locally Raised Revenues	17,864	6,817	50,000
Multi-Sectoral Transfers to LLGs	33,757	0	

Vote: 521 Kasese District

Workplan 10: Planning

Support Services Conditional Grant (Non-Wage)	41,127	48,956	
<i>Development Revenues</i>	<i>409,696</i>	<i>648,450</i>	<i>100,501</i>
District Discretionary Development Equalization Grant	409,696	648,450	100,501
Total Revenues	604,237	734,395	240,142

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>194,541</i>	<i>85,946</i>	<i>139,641</i>
Wage	49,641	19,173	49,641
Non Wage	144,900	66,773	90,000
<i>Development Expenditure</i>	<i>409,696</i>	<i>290,064</i>	<i>100,501</i>
Domestic Development	409,696	290,064	100,501
Donor Development	0	0	0
Total Expenditure	604,237	376,010	240,142

2015/16 Revenue and Expenditure Performance up to March

During the period July 2015-March 2016, the department performed at 121.5% against the budget for the FY 2015/16. The high performance was mainly attributed to the LRDP grant funds being spent under planning yet the budgeting had been allocated to production and marketing. By the end of the March 2016, the department had spent 2.6% of her revenues on wages for staff, 9.1% on non wage recurrent activities mainly monitoring and supervision of capital and livelihood programmes and 39.5% of capital projects mainly livelihood projects such as value addition machinery for key crops such as coffee and maize and mini irrigation to enhance water for production. By the end of the third quarter, the department spent only 51.2% of the revenues allocated to it mainly due to capital livelihood projects whose payment certificates were still being processed

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue allocations to the district planning unit for the FY 2016/16 reduced by 60.3% when compared to the FY 2015/16. The decrease was a result of the discretionary development grant guidelines. 16.7% of the departmental revenue will come from the unconditional non wage grant, 20.7% from the unconditional wage grant, 20.8% from locally raised revenues while the discretionary development grant will bring in 41.9% of the departmental revenues for the FY 2016/17. The department will spend 20.6% of her revenues on wages for staff, 37.5% on non wage recurrent activities and 41.9% on monitoring, supervision and other development planning activities and supplies for livelihood improvement

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	5	5	5
No of Minutes of TPC meetings	14	9	14
Function Cost (UShs '000)	604,237	376,010	240,142
Cost of Workplan (UShs '000):	604,237	376,010	240,142

2015/16 Physical Performance up to March

During the Quarter, the department submitted the 2nd Quarter performance report to Kampala MoFPED, Organised and conducted monitoring visits to all development projects across the district, Transferred LGDP funds to all Rural LLGs across the district, Conducted one meeting to review Sub county DDEG workplans, compiled a draft BFP for FY 2016/17

Planned Outputs for 2016/17

Vote: 521 Kasese District

Workplan 10: Planning

The planning unit will undertake the following activities: 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 2016/17 produced, birth and death registration using the Mobile Vital Registration System (MVRS), annual work plans and budgets for the FY 2017/18 prepared and approved.

(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

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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	129,103	93,735	236,362
District Unconditional Grant (Non-Wage)	33,864	19,326	20,000
District Unconditional Grant (Wage)	69,239	47,256	69,239
Locally Raised Revenues	16,000	10,189	30,000
Multi-Sectoral Transfers to LLGs		12,524	117,123
Support Services Conditional Grant (Non-Wage)	10,000	4,440	
<i>Development Revenues</i>		0	13,745
District Discretionary Development Equalization Grant		0	13,745
Total Revenues	129,103	93,735	250,107
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	129,103	93,735	236,362
Wage	69,239	47,256	69,239
Non Wage	59,864	46,479	167,123
<i>Development Expenditure</i>	0	0	13,745
Domestic Development	0	0	13,745
Donor Development	0	0	0
Total Expenditure	129,103	93,735	250,107

2015/16 Revenue and Expenditure Performance up to March

By the end of the period July 2015-March 2016, the department had realised a total of shs. 93,735,000 which was

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Workplan 11: Internal Audit

72.6% performance against the budget for FY 2015/16. Multi sectoral transfers performed at more than 100% because no budget had been provided for LLGs. By the end of March 2016, the department had spent 50.7% of her revenues on wages for staff while the rest been spent on recurrent activities across the district. During the same period, the department had spent all revenues allocated to it.

Department Revenue and Expenditure Allocations Plans for 2016/17

Internal audit department revenue allocations for the FY 2016/17 increased by 93.7% when compared to the FY 2015/16. The increment was mainly due to allocation of resources under the multi sectoral LLG particularly the town councils of Katwe Kabatoro, Hima and Mpondwe Lhubiriha to the internal audit department. In addition the department was allocated resources from the discretionary development grant during the FY 2016/17. 8.8% of the revenues for the department will come from unconditional nonwage grant, 27.7% from un conditional wage grant, 12% from local sources, 46.8% from multi sectoral transfers in town councils while 5.5% wil come from the discretionary development grant. The department will spend 27.7% of the revenues on wage for staff, 66.8% will go to nonwage recurrent activities while 5.5% will go towards domestic development activities

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	50	25	50
Date of submitting Quaterly Internal Audit Reports	30/6	31/3/2016	
Function Cost (UShs '000)	129,103	93,735	250,107
Cost of Workplan (UShs '000):	129,103	93,735	250,107

2015/16 Physical Performance up to March

23 internal audits conducted to 23 LLGs of Munkunyu, Karambi, Lake Katwe, Rukoki, Maliba, Bwesumbu and Muhokya HC and at the District head quartres, 25 projects audited in the sub counties of Munkunyu, Kyondo, Kyarumba, Bwesumbu, Maliba, Mahango, Kisinga, Bwera, Ihandiro, karambi, Kitswamba, Nyakiyumbu, and Bugoye. 10 routine inspection of supplies i.e. health and agricultural conducted at the district headquarters.

Planned Outputs for 2016/17

The department will strive to achieve the following outputs: 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 systems.

(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

Vote: 521 Kasese District

Workplan 11: Internal Audit

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