

# **Vote: 525** Kiboga District

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## **Structure of Budget Framework Paper**

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**Foreword**

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**A: Revenue Performance and Plans**

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## Foreword

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Kiboga District Local Government in consultations with Lower Local Governments and other stakeholders formulated this Budget Framework Paper (BFP) FY 2016/17. To this effect, this BFP highlights key activities and policy issues as a basis for the formulation of a realistic forthcoming Development work plans and the forthcoming Budget FY 2016/17.

Local Governments are required to submit their Budget Framework Paper (BFP) to the Ministry of Finance by 15th November 2015. Section 82(4) of the LGA, mandates the District Chairperson to cause the preparation of balanced estimates of revenue and expenditure every financial year. In doing so, the principal of bottom-up planning and consultation must be adhered to, hence this BFP of the FY 2016-17. A number of achievements have been registered in areas of staff recruitment to fill the gaps, financial, public health care, education and infrastructure development through assistance from Central Government transfers and grants and other donors/NGO's. The district is grateful to the Central Government and all those who have extended support that has enabled us to register these commendable achievements.

Let me take this opportunity to thank the Technical staff and my Executive plus all Honorable Councilors at all levels for the input given to produce this Budget Framework Paper (BFP) for a period of 2016/2017.

I appeal to all stakeholders to recognize that there are a number of reforms and policy issues that will influence production and implementation of the forthcoming Budgets at District and Lower Local Governments. As a district we recognize that there are a number of policy issues that have been introduced by the Government some of which may impact on the coming Budget preparation, implementation, reporting and monitoring both at District and LLGs levels. For example, use of Output Oriented Budgeting (OBT), and the Output Budgeting Tool (OBT) for Annual/Quarterly Reporting.

Implementation of the 1st quarter of FY 2015/16 we experienced staff gaps and this affected efficiency and effectiveness of service delivery. However, some gaps now have been filled and the exercise is still on-going. Therefore, we political leaders should monitor and our effort should focus on value for money and improvement of the peoples social welfare.

I once again appeal to more development partners to join us in this struggle and mobilize more funds and use of government structures in all planning processes and implementations, if we are to realize the sustainable development goals.

For God and my Country

**Yiga Israel**

**DISTRICT CHAIRMAN- KIBOGA DISTRICT LOCAL GOVERNMENT**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	967,736	73,272	897,917
2a. Discretionary Government Transfers	2,677,020	633,960	2,697,510
2b. Conditional Government Transfers	10,346,475	2,463,961	9,096,375
2c. Other Government Transfers	1,523,752	290,304	991,214
4. Donor Funding	76,617	92,912	0
<b>Total Revenues</b>	<b>15,591,600</b>	<b>3,554,409</b>	<b>13,683,016</b>

Revenue Performance in the first quarter of 2015/16

### Planned Revenues for 2016/17

The District and LLGs Planned Revenue for the FY 2016/2017 is UGX 13,683,016,000 relatively lower than FY for 2015/16. The decrease is attributed to conditional Government transfers which reduced from UGX 10,346,475,000 to UGX 9,096,375,000.

Out of the 13,683,016,000, local revenue will contribute 897,917,000 representing 6.6%. Discretionary Government Transfers 2,697,510,000 representing 19.7%, Conditional Government Transfers 9,096,375,000 representing 66.5% and Other government transfers

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,287,865	318,257	1,242,389
2 Finance	681,021	57,805	800,592
3 Statutory Bodies	897,913	137,576	436,888
4 Production and Marketing	514,217	63,698	629,169
5 Health	2,505,630	644,973	2,136,594
6 Education	6,780,729	1,534,648	6,528,209
7a Roads and Engineering	1,403,310	216,887	1,046,161
7b Water	452,819	19,485	304,601
8 Natural Resources	205,825	37,267	150,619
9 Community Based Services	439,597	20,495	288,034
10 Planning	377,709	45,588	201,878
11 Internal Audit	44,965	5,272	37,780
<b>Grand Total</b>	<b>15,591,600</b>	<b>3,101,951</b>	<b>13,802,914</b>
Wage Rec't:	8,628,749	2,104,556	8,608,291
Non Wage Rec't:	4,243,049	815,735	3,922,004
Domestic Dev't	2,643,185	92,638	1,272,619
Donor Dev't	76,617	89,022	0

### Expenditure Performance in the first quarter of 2015/16

Expenditure: Dfor the first quarter, the sectors cumulatively spent UGX 3,058,968,000 out of the transferred funds of UGX 4,143,719,000 representing 12% unspent. The total cumulative expenditure was less by cumulative transfers to sectors because most capital works had not started since the procurement was at advert stage.

Out of the total funds released only one sector Natural resources spent 100% of the funds received during the quarter

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## Executive Summary

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followed by Administration, statutory bodies, int

### *Planned Expenditures for 2016/17*

The expenditure plans for FY 2016/1 will be as follows; out of the 13,683,016 shillings, of which 9% is allocated to administration this slightly lower than FY 2015/16 by 31% due to decrease in mult sectoral transfers to LLGs. 6.1% is allocated to Finance department. 3.2% is allocated to statutory bodies, 4.6% is allocated to production. Health is allocated 15.6%, with an increase of 15% due to the decrease in hospital rehabilitation which was higher in 2015/17. Education is allocated a lion sh

### *Medium Term Expenditure Plans*

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary Education (UPE), improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household incomes through increased agricultural productivity, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, strengthening good governance, transpar

### **Challenges in Implementation**

Funds are not released as planned especially the capital development which in turn affect payment of already signed contracts.

Failure to Meet the planned Local Revenue Targets due to changes in economic conditions, defaulting by local revenue contractors due to laxity of ground contract managers and quoting high prices.

Lack of transport for Local Revenue Monitoring and Mobilization .

Lack of sufficient data on tax payers which would facilitate tax planning.

Lack of funds to run the c

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## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>967,736</b>	<b>73,272</b>	<b>897,917</b>
Ground rent		0	120,000
Property related Duties/Fees	14,925	0	14,925
Park Fees	120,432	228	95,634
Other licences	9,400	462	7,900
Market/Gate Charges	35,744	909	33,444
Local Government Hotel Tax	4,500	0	
Liquor licences	1,300	0	1,300
Land Fees/premium	75,200	16,664	
Land Fees		0	88,000
Inspection Fees	1,750	0	1,750
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	690	240	690
Ground Rent & rate - non produced assests	142,000	12,769	
Other Fees and Charges	188,585	360	222,655
Forestry (Forest Products)	10,500	1,120	
Fees from Hospital Private Wings	14,600	3,394	15,000
Business licences	63,706	1,666	69,189
Application Fees/Tender fees	9,790	596	
Application Fees		0	29,790
Animal and Crop levies(Live stock Exit)	104,130	6,150	
Animal & Crop Husbandry related levies		0	105,170
Agency Fees	520	400	520
Advertisements/Billboards	2,193	0	2,192
Group registration		0	2,000
Rent of houses		150	
Unspent balances – Locally Raised Revenues	70,463	0	
Registration of Businesses	12,250	1,526	
Local Service Tax	85,058	26,639	87,758
<b>2a. Discretionary Government Transfers</b>	<b>2,677,020</b>	<b>633,960</b>	<b>2,697,510</b>
Urban Unconditional Grant (Non-Wage)	151,694	37,923	144,541
Urban Unconditional Grant (Wage)	203,301	50,825	203,277
District Discretionary Development Equalization Grant	738,543	147,709	518,650
District Unconditional Grant (Non-Wage)	340,269	85,067	529,728
District Unconditional Grant (Wage)	1,243,213	312,436	1,234,084
Urban Discretionary Development Equalization Grant	0	0	67,230
<b>2b. Conditional Government Transfers</b>	<b>10,346,475</b>	<b>2,463,961</b>	<b>9,096,375</b>
Support Services Conditional Grant (Non-Wage)	626,179	86,042	7,149
Development Grant	1,214,202	242,840	438,329
Sector Conditional Grant (Wage)	7,201,225	1,742,329	7,201,195
Sector Conditional Grant (Non-Wage)	1,282,869	387,250	1,427,702
Transitional Development Grant	22,000	5,500	22,000
<b>2c. Other Government Transfers</b>	<b>1,523,752</b>	<b>290,304</b>	<b>991,214</b>
Urban URF-Kiboga T/C	122,372	0	
Youth livelihood Programme		0	157,572
Urban URF-Bukomero T/C	104,554	0	
Urban Paved roads fund	400,000	0	
Uganda Road Fund		0	833,642
Roads Maintenance -URF	554,974	224,478	
PLE Grant	10,000	0	

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## A. Revenue Performance and Plans

PCY	25,000	0	
Women Council Grant	14,000	0	
Community Access Roads URF	51,743	0	
Youth Livelihood Program	215,474	0	
Health Workers interviews	19,000	16,175	
Other Transfers from Central Government	6,636	0	
Ministry of Health		49,651	
<b>4. Donor Funding</b>	<b>76,617</b>	<b>92,912</b>	
Unicef	28,727	0	
Gavi	27,890	13,945	
Mass measles		78,967	
GCC/FAO	20,000	0	
<b>Total Revenues</b>	<b>15,591,600</b>	<b>3,554,409</b>	<b>13,683,016</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

Local Revenue: A cumulative of UGX 73,272,000 was realized in local revenue (8). This poor performance of 8% was because there was over budgeting of local revenue ie other fees and charges, ground rent, park fees and application fees/tender fees.

However some revenue source performance were poor ie local government hotel tax, park fees inspection fees, advertisement/bill boards and property related dues which performed at 0%. However, some sources still performed poorly and these were other

#### (ii) Central Government Transfers

Central Government Transfers: A cumulative total of UGX 486,251,000 representing 27% was received with over performance of 2%. District Conditional grant wage and urban wage performance was 28% and 25% respectively. Conditional government transfers performance was 23%. Some revenue sources were at 0% and these were conditional grant to tertiary salaries was at 0% because the Technical Institute had just started with no staff on payroll. Conditional conditional transfer to salary and gratuity fo

#### (iii) Donor Funding

Donor Funds: A total of UGX 92,912,000 was received representing 121% above the target because of excess release of funds from Ministry of Health for mas measles immunization. 50% was received from GAVI and funds were received from Unicef and FAO.

Disbursement: A cumulative total of UGX 4,143,919,000 was transferred to sectors as follows; Administration shs.321,634,000 Finance shs.58,279,000 Statutory Bodies shs. 138,432,000, Production and Marketing shs.132,040,000 Health shs.1,367,060,0

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The Local revenue of the district and lower Local Governments projected at 897,917 million of which 379,793 million is for the district and 587,943 for Lower Local Governments,. These revenues are expected to be generated from local revenue sources and which include; Local Service Tax, Land Fees/premium, Forestry products, Live stock exist, Market /Gate charges, Property related duties/fees(sale of scrap), Registration of Businesses and Application Fees.

#### (ii) Central Government Transfers

The district expects to get 2.697 bn from discretionary Government transfers 9.096 bn from Conditional Government transfers 0.991 bn from other Central Government transfers .

#### (iii) Donor Funding

The District is no expecting any donor funds during the FY 2016/17 as yet.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,238,294	313,148	1,242,389
District Unconditional Grant (Non-Wage)	33,863	36,050	175,992
District Unconditional Grant (Wage)	631,805	163,371	487,409
Locally Raised Revenues	165,193	28,282	66,869
Multi-Sectoral Transfers to LLGs	280,944	36,115	157,153
Support Services Conditional Grant (Non-Wage)	7,149	1,787	7,149
Urban Unconditional Grant (Non-Wage)		0	144,541
Urban Unconditional Grant (Wage)	119,339	47,542	203,277
<i>Development Revenues</i>	49,572	8,486	0
District Discretionary Development Equalization Gran	49,572	8,486	
<b>Total Revenues</b>	<b>1,287,865</b>	<b>321,634</b>	<b>1,242,389</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,238,294	311,166	1,242,389
Wage	751,144	210,914	690,686
Non Wage	487,150	100,252	551,703
<i>Development Expenditure</i>	49,572	7,091	0
Domestic Development	49,572	7,091	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,287,865</b>	<b>318,257</b>	<b>1,242,389</b>

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

By the end of 1st quarter 2015/16 the receipt of funds by the department was UGX 321,634,000 representing 25% of the total approved budget.

The quarterly performance was 100% above the target because the department received local revenue and unconditional grant wage up to the tune of 159% to cater for Ministry of Finance to sign salaries which was not budgeted for

Expenditure: The department spent UGX 282,142,000 representing 22% of the received funds. The quarterly performance

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

The total work plan revenue and expenditures for 2016/17 is UGX 1,1,242,389,000 compared to 1,287,634,000 FY 2014/15 representing a slight decrease because mult sectoral transfers to LLGs and locally raised revenue.

There has been a five-fold increase in unconditional non-wage allocation; there has been a decrease in multisectoral transfers to LLGs by 55%; previous FY urban grant non-wage was not considered whereas it has now been considered; there has been an increase in urban unconditional g

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

##### Physical Performance in the first quarter of 2015/16

By the end of 1st quarter the department achieved the following key outputs: 48% of the district established posts filled one capacity building session was untaken, 13 staff salaries for 3 months[. Paid, attended several works shops, 5 monitoring visits made, held National functions and office supplies procured

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## Workplan 1a: Administration

### Plans for 2016/17 by Vote Function

By the end of 1st quarter the department achieved the following key outputs: 48% of the district established posts filled one capacity building session was undertaken, 13 staff salaries for 3 months. Paid, attended several works shops, 5 monitoring visits made, held National functions and office supplies procured

### Medium Term Plans and Links to the Development Plan

Staff recruitment, development and retention to increase levels of service delivery in line with human capital development strategy; supervision, monitoring and accountability of public resources, assets and inventories through transparency to achieve value for money and good governance; coordination and integration of development partners' activities geared towards improved service delivery in line with sustainable development goals; mapping and publicity of district resource potentials to attract

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

In health there will be support from world Vision, malaria Consortium and IDI development partners supporting delivery of health services focusing on malaria, HIV/AIDS reducing child maternal mortality; Under education we anticipate continued private primary and secondary education to increase literacy levels in partnership with government; support to Local government service delivery from GAPP-USAID funded project through enhancing accountability, participation, transparency and performance

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

#### 1. High staff attrition and high costs of recruitment

Hard to stay-reach places especially in PHC & UPE schools, low remuneration, pay and motivation in the public sector comparatively

#### 2. Limited financial and logistical resource to support service delivery

Over-dependence on central government transfers and declining and/or local revenue base for capital and recurrent budget support.

#### 3. Low competence levels of staff and skill gaps.

Modern and new public management of the public sector requires dynamic, competent Human resources capable of continuous professional development which is not the case in Kiboga.

## Workplan 2: Finance

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	681,021	58,279	800,592
District Unconditional Grant (Non-Wage)	58,212	10,924	58,212
District Unconditional Grant (Wage)	98,818	24,704	137,069
Locally Raised Revenues	91,700	10,521	92,453
Multi-Sectoral Transfers to LLGs	391,387	7,206	506,424
Support Services Conditional Grant (Non-Wage)	6,434	1,609	6,434
Unspent balances – Locally Raised Revenues		3,269	
Urban Unconditional Grant (Wage)	34,469	47	



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## Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>681,021</b>	<b>58,279</b>	<b>800,592</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	681,021	57,805	800,592
Wage	133,287	24,704	131,190
Non Wage	547,734	33,100	669,402
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>681,021</b>	<b>57,805</b>	<b>800,592</b>

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

By the end of 1st quarter 2015/16 the receipt of funds by the department was UGX 58,279,000 representing 9% of the total approved budget. This was below the target because Urban Councils could not be established by the respective departments due to poor reporting from multi sectoral centers. However some sources like PAF, non wage were with the expected targets.

The quarterly performance was 34% above the target because multi transfers were 0% since were not taken up by department

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

The total work plan revenue and expenditures for 2016/17 is UGX 800,592,000= compared to UGX 681,021,000= in the financial year 2015/16 representing an increase in the indicative planning figure for the department. This is because there was some increment on unconditional grant wage which rose from 98,818,000 to 137,069,052, there was also an increase in multi sectoral allocation to LLGs which rose from 391,387,000 to 506,424,000.

The department is anticipating to receive UGX 131,190,000 f

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

#### Physical Performance in the first quarter of 2015/16

By the end of 1st quarter the department achieved the following key outputs: 11 staff salaries paid for 3 months (July – September), presented draft final accounts to Auditor General, approved annual work plan, final budget and fourth quarter financial report submitted to MoF. Other outputs included over 27% of local revenue and procured accounting and non accounting stationery.

#### Plans for 2016/17 by Vote Function

By the end of 1st quarter the department achieved the following key outputs: 11 staff salaries paid for 3 months (July – September), presented draft final accounts to Auditor General, approved annual work plan, final budget and fourth quarter financial report submitted to MoF. Other outputs included over 27% of local revenue and procured accounting and non accounting stationery.

#### Medium Term Plans and Links to the Development Plan

Procurement of computers and utilities, Furniture, Storage facilities, and revenue mobilization and collection. District Budget, and Annual/Quarterly Work plans for the FY 2016/17, Financial statements on both Quarterly and Annual. Training of staff.

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

The department has no off budget support from NGOs, donors and central government support

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

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## Workplan 2: Finance

### 1. Poor local revenues performance in all subcounties

The department has put up all the strategies of improving Locally raised revenue however the plan has not been funded for over four years now. Negative political approach to Local revenue mobilization efforts and inability of the newly recruited staff.

### 2. Lack of Vehicle and Motorcycles

Lack of means of transport for the department to facilitate field activities such as monitoring revenue mobilization, collection enforcement and tracking.

### 3. Over dependence of local revenue

Since Local revenue performance is poor therefore Facilitation is also poor hence Vicious cycle of Poor performance

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	897,913	138,432	436,888
District Unconditional Grant (Non-Wage)	69,619	8,304	94,359
District Unconditional Grant (Wage)	189,189	23,700	189,189
Locally Raised Revenues	22,524	11,360	58,981
Other Transfers from Central Government	19,000	16,175	
Support Services Conditional Grant (Non-Wage)	597,582	78,893	94,359
<b>Total Revenues</b>	<b>897,913</b>	<b>138,432</b>	<b>436,888</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	897,913	137,576	436,888
Wage	189,189	28,200	189,189
Non Wage	708,724	109,375	247,699
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>897,913</b>	<b>137,576</b>	<b>436,888</b>

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

By the end of the 1st quarter FY 2015/16 the department received shs. 138,432,000 against annual budget of shs.897,913,000 representing 15% of the total approved budget.

The under performance was mainly due to DSC Chairman's salary which was 0% Councilors allowance and Ex-gratia achieved 0%, non wage also received 12% and conditional transfer to salary and gratuity for LG elected leaders performed at 14% this is always paid at the end of the FY.

The quarterly performance stood at 62%

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

Revenues for 2016/17 is projected at 436,888,000 million compared to 897,913 in FY 2015/16 representing a change in indicative planning figure of the department. This revenue is expected to come from Conditional transfer to salary and gratuity for Elected leaders 105,456,000, conditional transfer to councilors allowances 71 million, district Unconditional transfer None wage 69 m , locally raised revenue will contribute 22.5 million, transfer to district unconditional grant wage will contribute

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

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## Workplan 3: Statutory Bodies

### Physical Performance in the first quarter of 2015/16

By the end of the quarter the depart achieved the following key outputs: Two Council meetings held, 8 land applications were cleared, on land board meeting held, 2 evaluation and contract committee meetings held, 3 monthly reports prepared and submitted to PDDA, Statutory bodies staff, DSC Chairperson and the executive pad salaries for 3 months, One contracts committee monitoring done, 3 DEC meetings held. Other outputs included 80 copies of bidding documents produced..

### Plans for 2016/17 by Vote Function

By the end of the quarter the depart achieved the following key outputs: Two Council meetings held, 8 land applications were cleared, on land board meeting held, 2 evaluation and contract committee meetings held, 3 monthly reports prepared and submitted to PDDA, Statutory bodies staff, DSC Chairperson and the executive pad salaries for 3 months, One contracts committee monitoring done, 3 DEC meetings held. Other outputs included 80 copies of bidding documents produced..

### Medium Term Plans and Links to the Development Plan

To strengthen accountability and land management, holding consultative meetings with district leadership and surrounding sub county leadership and other stakeholders and strive for city status. Quarterly monitoring of programs implementation and holding study tour.

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

Facilitation of Trainings in Environment and land managements by NGOs, and Technical coordination Teams/Officers from the Center on various inspection and backup support programs/ visits.

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

#### 1. Inadequate Funding

inadequate funding affects the operation of DPU, DSC, DCC and Standing Committees  
Council is under facilitated due low flow of local revenue that generates adequately 20% allocation

#### 2. Staffing Limitations

DSC is not fully constituted with one vacancy fro PDW representative unfilled, the DFSC Chairperson has been suspended while the DCC has only one technical officer compared to 3 as per establishment to run 1 procurement functions in the

#### 3. Transport

The Department lacks own vehicle for political monitoring. While

## Workplan 4: Production and Marketing

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	197,239	69,519	248,217
District Unconditional Grant (Non-Wage)	7,226	680	7,226
District Unconditional Grant (Wage)		25,276	64,817
Locally Raised Revenues	22,322	1,640	8,723
Sector Conditional Grant (Non-Wage)	46,309	11,577	46,084
Sector Conditional Grant (Wage)	121,382	30,346	121,367
<i>Development Revenues</i>	316,978	62,522	380,953
District Discretionary Development Equalization Gran	296,978	62,522	90,000
Donor Funding	20,000	0	
Multi-Sectoral Transfers to LLGs		0	290,953

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## Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>514,217</b>	<b>132,040</b>	<b>629,169</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	197,239	63,698	248,217
Wage	121,382	53,621	186,184
Non Wage	75,857	10,077	62,032
Development Expenditure	316,978	0	380,953
Domestic Development	296,978	0	380,953
Donor Development	20,000	0	0
<b>Total Expenditure</b>	<b>514,217</b>	<b>63,698</b>	<b>629,169</b>

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

By the end of the 1st quarter FY 2015/16 the department received shs. 130,040,000 against annual budget of shs.514,217,000 representing 25% of the total approved budget. The under performance (12% )was mainly due to the balance of 62,522,000= Luwero Rwenzori funds and 3,821,000= PMG funds. The quarterly performance stood at 50%. As regards to the expenditure, the department spent UGX 62,698,000 on all recurrent activities representing 12% of the received funds. The quarterly expenditure stood a

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

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

##### Physical Performance in the first quarter of 2015/16

By the end of the quarter the depart achieved the following key outputs: Vaccination of 100,000 H/C against Foot and Mouth disease. Other vaccinations were 15,000 in poultry against New castle, Fowl pox, brucellosis, East coast fever and lumpy skin disease in cattle. 10 monitoring trips made for the control of crop diseases and pests. 2 trips to train farmers on the excavation of fish ponds and monitoring of other fish ponds.

##### Plans for 2016/17 by Vote Function

By the end of the quarter the depart achieved the following key outputs: Vaccination of 100,000 H/C against Foot and Mouth disease. Other vaccinations were 15,000 in poultry against New castle, Fowl pox, brucellosis, East coast fever and lumpy skin disease in cattle. 10 monitoring trips made for the control of crop diseases and pests. 2 trips to train farmers on the excavation of fish ponds and monitoring of other fish ponds.

##### Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

## Workplan 5: Health

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

# Vote: 525 Kiboga District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,136,835	611,360	2,106,414
District Unconditional Grant (Non-Wage)	2,409	0	
Locally Raised Revenues	40,107	3,934	13,507
Other Transfers from Central Government		49,651	
Sector Conditional Grant (Non-Wage)	252,809	63,202	251,396
Sector Conditional Grant (Wage)	1,841,511	494,573	1,841,511
<i>Development Revenues</i>	368,795	755,700	30,180
Development Grant	320,905	64,181	30,180
District Discretionary Development Equalization Gran	20,000	0	
Donor Funding		77,918	
Unspent balances – Conditional Grants		598,607	
Unspent balances - donor	27,890	14,994	
<b>Total Revenues</b>	<b>2,505,630</b>	<b>1,367,060</b>	<b>2,136,594</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,136,835	551,752	2,106,414
Wage	1,862,521	494,573	1,841,511
Non Wage	274,314	57,179	264,903
<i>Development Expenditure</i>	368,795	93,221	30,180
Domestic Development	340,905	4,200	30,180
Donor Development	27,890	89,022	0
<b>Total Expenditure</b>	<b>2,505,630</b>	<b>644,973</b>	<b>2,136,594</b>

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

Revenue: The Department received 1,314,875,000 translating into 42% of the approved budget. This is over and above 25% due the grant received from donor funding for mass measles. This came from District recurrent and development revenues 100% except local revenue which was 43%

The quarterly receipts was 1,314,875,000 translating to 103% of quarterly allocation.

Expenditure: The departmental Expenditure stood at 637,683,000 representing 20% of the approved budget. The under performance was main

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

Department plans to receive 2,457,740,000 billions FY 2016/17 compared to 2,457,740,000,000= for FY 2015/16 The higher figure in FY 2014/15 was as a result of 700 millions grant which Kiboga hospital received in the middle of the FY for renovation of the Hospital. Out of f the 2.4M, the department is expected to receive 23,823,000 for NGO, on PHC None wage 97,353,000, the PHC wage is 1,841,511,000. Local revenue 40,107,000 and conditional Hospital is 131,634,000. PHC development is 20,905,000,

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

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter the department achieved the following key out puts:

The cumulative OPD attendance for Hospital was 32,031, LLF 12.011 and NGO Facilities 2,207 while cumulative admission admissions stood at 2,906 and 88 for NGO, LLF was 1,105

#### Plans for 2016/17 by Vote Function

By the end of the quarter the department achieved the following key out puts:

The cumulative OPD attendance for Hospital was 32,031, LLF 12.011 and NGO Facilities 2,207 while cumulative admission admissions stood at 2,906 and 88 for NGO, LLF was 1,105

# Vote: 525 Kiboga District

## Workplan 5: Health

### Medium Term Plans and Links to the Development Plan

Hospital Renovation, Renovation of Bukomero HCIV Theater staff house Lwamata and construction 2 Latrines, Kambugu OPD renovation, Renovation of Bulaga, Renovation of Kikwatambogo, Staff house construction of Bukomero, 2 Placenta pits of Bukomero and Katwe, Renovation of Lwamata OPD, Staff House at Kambugu, 2 latrine (1 at Nakasozi), Construction of maternity ward (Kyanamuyonjo), Staff house muwanga, Staff house kyanamuyonjo and Latrine, Renovation of doctors house

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

World vision is expected to support immunization activities, Malaria consortium expected to intervene in area of malaria prevention and treatment while IDI is expected to intervene in the area of HIV prevention, care and treatment and social support

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

- 1.
- 2.
- 3.

## Workplan 6: Education

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	6,271,992	1,531,479	6,338,626
District Unconditional Grant (Non-Wage)	16,860	7,189	
District Unconditional Grant (Wage)	38,240	8,129	32,514
Locally Raised Revenues	27,551	0	20,351
Other Transfers from Central Government	16,636	0	
Sector Conditional Grant (Non-Wage)	934,373	298,751	1,047,443
Sector Conditional Grant (Wage)	5,238,332	1,217,410	5,238,317
<i>Development Revenues</i>	508,737	95,747	189,584
Development Grant	478,737	95,747	189,584
District Discretionary Development Equalization Grant	30,000	0	
<b>Total Revenues</b>	<b>6,780,729</b>	<b>1,627,227</b>	<b>6,528,209</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	6,271,992	1,524,897	6,338,626
Wage	5,236,572	1,225,539	5,246,445
Non Wage	1,035,420	299,358	1,092,181
<i>Development Expenditure</i>	508,737	9,751	189,584
Domestic Development	508,737	9,751	189,584
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>6,780,729</b>	<b>1,534,648</b>	<b>6,528,209</b>

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

By the end of the quarter FY 2015/16 the department had received of UGX 1,627,227,000 of the total approved budget representing 24% of the approved budget.. This was below the target because of local revenue which was 0%

# Vote: 525 Kiboga District

## Workplan 6: Education

In regard to expenditure, the department spent UGX 1,534,648,000 representing 23% leaving a balance of 1% unspent UGX 6,582,000= on recurrent and 85,997,000/= for SFG development.

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

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

##### Physical Performance in the first quarter of 2015/16

By the end of the quarter the department achieved the following key outputs: 890 teachers paid salaries for 3 months, 24,903 pupil enrolled in UPE, 64 inspections and monitoring done, 151 secondary staff paid salaries for 3 months, 64 UPE schools monitored and 3 departmental reports made and submitted

##### Plans for 2016/17 by Vote Function

By the end of the quarter the department achieved the following key outputs: 890 teachers paid salaries for 3 months, 24,903 pupil enrolled in UPE, 64 inspections and monitoring done, 151 secondary staff paid salaries for 3 months, 64 UPE schools monitored and 3 departmental reports made and submitted

##### Medium Term Plans and Links to the Development Plan

The department to start on procurement process to construct 2 latrines and 2 staff quarter and inspect 91 schools both government and private, primary and secondary.

Disbursement of UPE and USE grants, Payment of primary and secondary teachers

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

World Vision will construct drainable VIP latrines in school at 21,958,000

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

##### 1. Lack of transport

The department does not have vehicles to facilitate the officers in facilitation to implement the departmental programmes in schools.

##### 2. Understaffing

The department only has 2 inspectors and one acting DEO.

##### 3. Inadquate funding

The funds which the department get from the central Government are infatuate to make the department mange and implement educational services in the district

## Workplan 7a: Roads and Engineering

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	923,275	243,749	910,094
District Unconditional Grant (Non-Wage)	1,445	0	
District Unconditional Grant (Wage)	75,289	19,271	75,289
Locally Raised Revenues	2,907	0	1,163
Other Transfers from Central Government	833,641	224,478	833,642
Urban Unconditional Grant (Wage)	9,992	0	0
<i>Development Revenues</i>	480,035	0	136,067
District Discretionary Development Equalization Gran	11,237	0	
Locally Raised Revenues	68,798	0	68,837



# Vote: 525 Kiboga District

## Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Other Transfers from Central Government	400,000	0	
Urban Discretionary Development Equalization Grant		0	67,230
<b>Total Revenues</b>	<b>1,403,310</b>	<b>243,749</b>	<b>1,046,161</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	923,275	200,147	910,094
Wage	85,281	19,271	75,289
Non Wage	837,994	180,876	834,805
<i>Development Expenditure</i>	480,035	16,740	136,067
Domestic Development	480,035	16,740	136,067
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,403,310</b>	<b>216,887</b>	<b>1,046,161</b>

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

By the end of the quarter FY 2015/16 the department received 260,489,000/= out of the approved budget of UGX 1,403,310,000 representing 19% of the approved budget. This was below the target because of local revenues, district un conditional grant no wage and urban unconditional grants were at 0%.

In regard to expenditure, the department spent UGX 216,887,000 representing 15% leaving a balance of 5% unspent UGX 43,602 000/= on recurrent.

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

Revenues: The department revenues for roads during 2016/17 is expected to be UGX 1,046,161,000 compared to the previous figure of 1,403,310,000 representing a decrease of 25%. This is because the town councils are not expected to receive the 400 million on paving urban roads. All in all, these funds are expected to come from Other Transfers from Central Government (URF) for the urban, community access and District rural roads amounting to 833,642,000, District Unconditional transfer wage 7

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

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter the department achieved the following key outputs: All 5 staff salaries paid for 3 Months (July- September), 13 kms of unpaved urban roads under routine maintenance were worked on and 15 kms of district roads under routine maintenance were worked on. Other outputs included 3 monthly reports presented, fourth quarter report made and presented to line ministry and departmental meetings, routine supervision and drawing of BOQs were all made.

#### Plans for 2016/17 by Vote Function

By the end of the quarter the department achieved the following key outputs: All 5 staff salaries paid for 3 Months (July- September), 13 kms of unpaved urban roads under routine maintenance were worked on and 15 kms of district roads under routine maintenance were worked on. Other outputs included 3 monthly reports presented, fourth quarter report made and presented to line ministry and departmental meetings, routine supervision and drawing of BOQs were all made.

#### Medium Term Plans and Links to the Development Plan

Execution of half the planned output as per actual funds received and District Development Plan.

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

The District does not access other funds apart from the Uganda Road Funds.

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

#### 1. Limited funding



# Vote: 525 Kiboga District

## Workplan 7a: Roads and Engineering

The Little funds received from URF cannot accommodate big road maintenance back log. URF focuses on road maintenance but most roads need rehabilitation. In most cases the funds are affected by budget cuts. The community access roads need more funds too.

### 2. Inadequate equipment and machinery and expensive hire of plants

The district received only one (1) grader that has to be shared amongst LLGs, Town councils and the district. The regional equipment pool stationed in Mbarara is far away and not yet operational. Hiring of the missing equipment is expensive.

### 3. Excessive swamp crossings and low points

There is need for more funds to enable rehabilitation of the swamp cross

## Workplan 7b: Water

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	16,259	3,623	64,035
District Unconditional Grant (Non-Wage)	963	0	
District Unconditional Grant (Wage)	14,132	3,533	14,132
Locally Raised Revenues	1,163	90	12,907
Sector Conditional Grant (Non-Wage)	0	0	36,996
<i>Development Revenues</i>	436,560	88,412	240,566
Development Grant	414,560	82,912	218,566
Transitional Development Grant	22,000	5,500	22,000
<b>Total Revenues</b>	<b>452,819</b>	<b>92,035</b>	<b>304,601</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	38,259	4,746	64,035
Wage	14,132	0	14,132
Non Wage	24,126	4,746	49,903
<i>Development Expenditure</i>	414,560	14,739	240,566
Domestic Development	414,560	14,739	240,566
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>452,819</b>	<b>19,485</b>	<b>304,601</b>

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

The department received Ushs 82,912,000/= for the Rural Water Grant; and 5,500,000/= for the Sanitation and Hygiene grant. This totals to 20% of the annual budget. The department has utilized 4% of the above received funds during the quarter.

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

The total work plan revenue and expenditures for 2016/17 for Water department is expected to be UGX 304,601,000 compared to UGX 452,819,000 in the financial year 2015/16 representing a reduction of 33% in the indicative planning figure for the department. The reduction is from the development grant which has been astronomically cut.

The revenue to Water department during 2016/17 is expected to be UGX UGX 304,601,000. These funds are expect to come from Sector Development grant worth 218,566,0

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

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter the department achieved the following key out puts: One staff paid staff paid salaries for 3

# Vote: 525 Kiboga District

## Workplan 7b: Water

months, Only software activities have been carried out in the quarter. These included Home improvement campaigns, sensitization of communities to fulfill critical requirements, retraining of water user committees and post construction monitoring.. Other outputs included 90% of rural water gravity flow scheme functional and 75% of shallow wells functional, 1 District Water and sa

### Plans for 2016/17 by Vote Function

By the end of the quarter the department achieved the following key out puts: One staff paid staff paid salaries for 3 months, Only software activities have been carried out in the quarter. These included Home improvement campaigns, sensitization of communities to fulfill critical requirements, retraining of water user committees and post construction monitoring.. Other outputs included 90% of rural water gravity flow scheme functional and 75% of shallow wells functional, 1 District Water and sa

### Medium Term Plans and Links to the Development Plan

Construction of 7 Hand dug Shallow wells, 4 Deep boreholes, borehole rehabilitation of 5 wells, spring rehabilitation of 4 wells; formation & training of 11 new Water source committees is all included in the district development plan

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

Construction of 3 valley tanks by the Ministry of Water & Environment under Global Climate Change Alliance project; Upgrading and rehabilitation of Kiboga Town Piped Water Scheme by the Ministry of Water & Environment through the Water & Sanitation Development Facility - Central

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

#### 1. Under-funding

Funding is majorly by conditional grant which is too low to allow for, say, the construction of piped systems which is the recommended intervention in rural growth centers. On top of that, for 2016/17 financial year, it has been severely reduced by 33%.

#### 2. Poor quality materials

The market is awash with poor quality materials which greatly affect the functionality of the constructed wells

#### 3. Poor O&M

Community Based Management system is not functioning well, hence the downtime of wells, as well as frequency of breakdown is quite long.

## Workplan 8: Natural Resources

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	205,825	37,267	150,619
District Unconditional Grant (Non-Wage)	17,634	2,680	17,634
District Unconditional Grant (Wage)	108,996	27,249	108,996
Locally Raised Revenues	59,844	2,500	18,629
Sector Conditional Grant (Non-Wage)	6,219	1,555	5,359
Urban Unconditional Grant (Wage)	13,131	3,283	

# Vote: 525 Kiboga District

## Workplan 8: Natural Resources

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>205,825</b>	<b>37,267</b>	<b>150,619</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	205,825	37,267	150,619
Wage	122,127	30,532	108,996
Non Wage	83,697	6,735	41,623
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>205,825</b>	<b>37,267</b>	<b>150,619</b>

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

By the end of 1st quarter 2015/16 the receipt of funds by the department was UGX 37,267,000 representing 18% of the total approved budget. This was below the target because of little funding from local revenue at 4%

The quarterly performance was 72% lower the target because locally raised revenue and unconditional grant which performed poorly at 17% and 61% respectively.

Expenditure: The department spent UGX 37,267,000 representing 18% of the received funds.

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

In the FY 2016/17, the Sector expects to receive 150,619,000. It is far below what we received in the FY 2015/16 as the Department received budget cuts from allocations in the Conditional Grant - Environment and Natural Resources, Locally raised revenue and Conditional Grant (Non wage). The expected sources of funds are: Conditional Grant - Wage 108,629,000, Un conditional Grant - Non wage 17,634,000, Conditional Grant - Environment and Natural Resource Management 5,359,000. The Sector expects

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

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter the depart achieved the following key outputs: 15 hectares of tree planted, with 57 women and men who participated in tree planting. Also one draft district wet land management plan developed with one compliance survey undertaken.

#### Plans for 2016/17 by Vote Function

By the end of the quarter the depart achieved the following key outputs: 15 hectares of tree planted, with 57 women and men who participated in tree planting. Also one draft district wet land management plan developed with one compliance survey undertaken.

#### Medium Term Plans and Links to the Development Plan

In the medium terms, the Department plans to increase tree coverage by expansion of the existing tree nursery and training of private nursery owners with a target of producing, distribution and planting of 6,000,000 tree seedlings (planting 5,400 Hectares) over a period of 5 years, this will be backed up with provision of and or support Forest Based Income Generating Activities to plantation / woodlot owners. The second approach to increase tree coverage will be to train communities in the efficie

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

Forming and training Charcoal Production Groups in Dwaniro and Kapeke Sub - counties and providing them with Improved Charcoal Production Equipments and Briquetting Machines; Expanding / Establishment of District Tree Nursery with Production capacity of 400,000 seedlings per season; Promotion of Conservation Agriculture Technologies to 25 Households spread out across the District; Establishment of Charcoal feedstock on privately owned Land within the District. All these activities will be funde

# Vote: 525 Kiboga District

## Workplan 8: Natural Resources

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

#### 1. Inadequate funding

The department majorly depends upon two sources revenue ( Unconditional Grant for wetland management which is too minimal to implement a number of activities and Locally raised revenue which mainly support the land management sector).

#### 2. Lack of a Departmental Vehicle

This hinders timely implementation of planned activities by Departmental Staff

#### 3. Natural resource degradation

Due to increase in population and reduction in available arable land, farmers have shifted to fragile ecosystems including wetlands and forests

## Workplan 9: Community Based Services

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	176,091	25,185	130,462
District Unconditional Grant (Non-Wage)	9,634	2,500	
District Unconditional Grant (Wage)	40,484	10,121	78,408
Locally Raised Revenues	24,629	400	11,629
Other Transfers from Central Government	39,000	0	
Sector Conditional Grant (Non-Wage)	43,159	12,164	40,424
Urban Unconditional Grant (Wage)	19,184	0	
<i>Development Revenues</i>	263,507	0	157,572
District Discretionary Development Equalization Grant	2,841	0	
Multi-Sectoral Transfers to LLGs	45,192	0	
Other Transfers from Central Government	215,474	0	157,572
<b>Total Revenues</b>	<b>439,597</b>	<b>25,185</b>	<b>288,034</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	176,091	20,495	130,462
Wage	59,668	10,121	78,408
Non Wage	116,422	10,374	52,053
<i>Development Expenditure</i>	263,507	0	157,572
Domestic Development	263,507	0	157,572
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>439,597</b>	<b>20,495</b>	<b>288,034</b>

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

The department received UGX25,185,000 of the annual budget representing 6% during the first quarter 2015/16. This was below the target of 25% because there were no other central Government transfers and Youth livelihood funds which were not received 0%. The department secured 2% of the locally raised revenues due to inadequate and competing priorities at HGL. The department received conditional grant for FAL, community Development Assistants Non wage, conditional and special Grant for PWDs in full a

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

The revenue to finance community Based Services department activities during 2016/17 is projected at UGX 288,034,000 compared to UGX 439,597,000 in FY 2015/16 representing a decrease in the Indicative Planning Figures for the department. This is attributed to the decentralization of CDD funds to LLGs, no funding for PCY activities

# Vote: 525 Kiboga District

## Workplan 9: Community Based Services

and Women Council grants under other transfers from the central government.

The sources of revenue and projection will include Conditional District Unconditi

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

#### Physical Performance in the first quarter of 2015/16

During the quarter the department achieved the following key outputs: 4 staff salaries were paid for 3 months, 2 Children were settled, the department has 8 Community Development workers in the 6 Sub Counties and 2 town councils, 16 FAL learner's were sampled from the 8 LLGs to attend the district raining, 2 javelined were settled, one youth and one women councils were supported and 2 PWD received assistive devices.

#### Plans for 2016/17 by Vote Function

During the quarter the department achieved the following key outputs: 4 staff salaries were paid for 3 months, 2 Children were settled, the department has 8 Community Development workers in the 6 Sub Counties and 2 town councils, 16 FAL learner's were sampled from the 8 LLGs to attend the district raining, 2 javelined were settled, one youth and one women councils were supported and 2 PWD received assistive devices.

#### Medium Term Plans and Links to the Development Plan

Implementation of Statutory instruments including the Children's Act , OVC Policy , Women, Disabled and Youth Council Acts and PEAP. Support women, PWDs and Youth Groups with Capitation Grants. All activities in the developmet plan 2015/16-2019/20

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

1. Facilitate establishment of children clubs and groups /committees in schools and Communities -497,339
2. Train children's clubs /groups/committees in their roles and responsibilities and life skills for peer support- 6,499,602
3. Support development ,printing ,and dissemination of IEC materials and training materials for children groups - 10,002,735
4. Facilitate children clubs and committees to conduct monthly meeting with minutes documented and shared -1,989,357
5. Facilitate the engagem

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

#### 1. Inadequate Facilitation for monitoring and support supervision

The Provided fuel and allowances are too inadequate to facilitate the officers to supervise all government projects

#### 2. Transport facilities at District level

The District lacks a vehicle and sub counties are not facilitated to maintain the ones provided by SAGE

#### 3. Under staffing in the department

The department lacks a secretary, Office messenger and some sub counties lack CDOs and Senior CDOs

## Workplan 10: Planning

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	60,090	5,502	64,180
District Unconditional Grant (Non-Wage)	11,426	0	11,426
District Unconditional Grant (Wage)	29,218	2,821	29,218
Locally Raised Revenues	8,722	0	12,812
Support Services Conditional Grant (Non-Wage)	10,724	2,681	10,724

# Vote: 525 Kiboga District

## Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Development Revenues</i>	317,619	64,750	137,698
District Discretionary Development Equalization Gran	57,212	21,634	137,698
Donor Funding	28,727	0	
Locally Raised Revenues	6,167	2,999	
Multi-Sectoral Transfers to LLGs	225,513	40,117	
<b>Total Revenues</b>	<b>377,709</b>	<b>70,252</b>	<b>201,878</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	60,090	5,471	64,180
Wage	29,218	2,821	29,218
Non Wage	30,872	2,650	34,962
<i>Development Expenditure</i>	317,619	40,117	137,698
Domestic Development	288,892	40,117	137,698
Donor Development	28,727	0	0
<b>Total Expenditure</b>	<b>377,709</b>	<b>45,588</b>	<b>201,878</b>

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

By the end 1st quarter FY 2015/16 the department had received 70,252,000/= representing 19% of total budget. This below the target because the department never received funding from local revenue and from district Unconditional grant. The quarterly departmental outturn was 74% below 100% the department has only one staff yet all staff were budgeted for.

The department spent 12% of the released funds leaving a balance 24 million representing 8%. The quarterly expenditure outturn was 53% with w

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

The total work plan revenue and expenditures for 2016/17 for Planning Unit UGX .....000 compared to UGX 377,309,000 in the financial year 2015/16 representing a decrease in the indicative planning figure of the department..

The department in the FY 2016/17 planned revenue of UGX .....000, Of the total revenue 29,218,000 will come from Conditional transfer Wage, district unconditional transfer None wage .....000, PAF Monitoring 10,724,000, Local revenue .....000, LGMSDP 15% will be 16,037,0

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

#### Physical Performance in the first quarter of 2015/16

By the end of the quarter the department achieved the following key outputs: 2 staff paid staff paid salaries for 3 months, Trained District leaders and LLGs leaders in implementation of the LGDP guidelines; Coordinated 3 DTTPC meetings (July, August and September; and produced and submitted the required mandatory reports .

#### Plans for 2016/17 by Vote Function

By the end of the quarter the department achieved the following key outputs: 2 staff paid staff paid salaries for 3 months, Trained District leaders and LLGs leaders in implementation of the LGDP guidelines; Coordinated 3 DTTPC meetings (July, August and September; and produced and submitted the required mandatory reports .

#### Medium Term Plans and Links to the Development Plan

Priority investments outlined in the Budget Framework Paper (BFP), Annualized Development Work plans and Budget estimates are linked to the District Development Plan (DDP)

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

World Vision will design, launch and roll out of birth registration

# Vote: 525 Kiboga District

## Workplan 10: Planning

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

#### 1. Staffing

Low levels of staff in the unit. The unit is maned by 1 staff instead of 5.

#### 2. Means of Transport

The department has no transport means which make it difficult to supervise, monitor and evaluate planned projects and programmes.

#### 3. Funding

## Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	44,965	5,333	37,780
District Unconditional Grant (Non-Wage)	7,726	0	7,726
District Unconditional Grant (Wage)	17,042	4,260	17,042
Locally Raised Revenues	8,722	0	8,722
Support Services Conditional Grant (Non-Wage)	4,290	1,072	4,290
Urban Unconditional Grant (Wage)	7,186	0	
<b>Total Revenues</b>	<b>44,965</b>	<b>5,333</b>	<b>37,780</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	44,965	5,272	37,780
Wage	24,227	4,260	17,042
Non Wage	20,738	1,012	20,738
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,965</b>	<b>5,272</b>	<b>37,780</b>

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

By the end of 1st quarter 2015/16 the department received 12% of the total approved budget and spent 2%. The under performance was due to poor local revenue was generally poor 11%, multi-sectoral transfers was at 0%, district unconditional Grant non- wage 16% , district Unconditional grant wage was 18% due understaffing in the department.

Quarter outturn: The department planned to get Ugx 11,241,000 but actual receipt was Ugx 5,333,000 representing 69%. This was below the target because loca

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

The total work plan revenue and expenditures for 2016/1 for Audit department is expected to UGX 37,780,000 compared to UGX 44,965,000 in the financial year 2015/16 representing 18% decrease in the indicative planning figure of the department. This decrease is attributed to removal of urban unconditional Grant (wage) which was not budgeted for under audit.

Revenue to Audit department for the FY 2015/16 is expected to be UGX 44,965,000. , PAF Monitoring and reporting will generate 4,290,000, Dis

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



## **Vote: 525** Kiboga District

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

#### *Physical Performance in the first quarter of 2015/16*

During the quarter, the department achieved the following key outputs: 2 staff in the department paid salaries, 6 LLGs and 11 departments at HLG were audited, one internal audit report was produced, verification of all deliveries in district, verification of physical works done and submitted to relevant authorities.

#### *Plans for 2016/17 by Vote Function*

During the quarter, the department achieved the following key outputs: 2 staff in the department paid salaries, 6 LLGs and 11 departments at HLG were audited, one internal audit report was produced, verification of all deliveries in district, verification of physical works done and submitted to relevant authorities.

#### *Medium Term Plans and Links to the Development Plan*

Procurement of Laptop computer

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

Workshops organized by development partners

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

##### *1. Under staffing*

The department lacks a substantive Principle Internal Auditor and 3 examiners of accounts. This leads to limited audit scope

##### *2. Under Funding*

The department is being under funded which leads to limited scope.

##### *3. Lack of Transport*

The department lacks a departmental vehicle to ease movement and wider coverage of the audit area.