

# **Vote: 563** Koboko District

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## **Structure of Budget Framework Paper**

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## Foreword

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Am glad and honored to present Koboko District Local Government Budget Frame Paper (LGBFP) for FY 2016/2017. The Preparation of Local Government Budget Framework Paper (LGBFP) is the mandate of the Local Governments to guide the preparation of the District Development Plan.

This Budget Framework Paper for FY 2016/2017 sets clearly the Medium Term Expenditure Framework (MTEF) showing the resource envelope available to the District and how the Local Government plans to utilize these resources. The BFP being presented has been aligned with the district 5 year development plan which was prepared in line with the National Development Plan II.

This document was prepared in a participatory way involving all stakeholders in the District which consultation was crowned by a budget conference in Koboko Town council hall where different stakeholders including the people of Koboko and CSOs participated in the conference implying that its content represents the views of the people of Koboko.

Commendable achievements have been registered under the various departments of Education, Health, Production, Roads, Water, Natural Resources and Community based services as pointed out in this document.

The strategic location of the District as the gateway to the Southern Sudan and Eastern Democratic Republic of Congo (DRC) has created opportunity for the population to generate wealth from Agriculture and small and medium scale businesses. The District is committed to its role of mentoring and back-stopping the Lower Local Governments to ensure improvement in implementation of all Government Programmes.

I wish to thank the central government for its continued technical support in the preparation of this document and the support by development partners to the National Budget.

I do appreciate the Budget Desk, the Technical Planning Committee (DTPC), and the Planning Unit Staff for the commitment and guiding the process of preparing this document.

I therefore invite all stakeholders to embrace the Budget Framework Paper of the District and refer to it in regard to their medium term priorities so as to achieve improved service delivery for the people of Koboko District.

The local development partners and organizations shall use the unfunded priorities as entry point in supporting the District efforts in the development of Koboko.

I therefore endorse this Budget Framework Paper for FY 2016/2017 as a working document to harmonize all development interests in Koboko District.

**Nginya Hassan Said      CHAIRMAN LC V - KOBOKO DISTRICT**

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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	1,266,523	223,431	451,056
2a. Discretionary Government Transfers	2,304,202	527,073	1,472,969
2b. Conditional Government Transfers	10,463,681	2,483,143	3,486,570
2c. Other Government Transfers	757,938	226,357	680,058
4. Donor Funding	746,109	99,898	1,987,542
<b>Total Revenues</b>	<b>15,538,454</b>	<b>3,559,903</b>	<b>8,078,195</b>

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

By the end of first quarter the district was only able to receive Ushs. 3,559,903,000 representing 22.9% which was below the 25% target due to under performance under donor funds mainly due to non remittance of funds from Baylor Uganda, GIZ, ICBP, local revenue of Ushs. 223,431,000 (17.6%) due to zero performance undersome revenue sources

#### Planned Revenues for 2016/17

Koboko District is projecting to receive Ushs. 8,078,195,000 in the FY 2016/17 with Ushs. 451,056,000 representing 5.6% of the budget from local revenues, Ushs. 1,987,542,000 representing 24.6% of the budget from donors while Ushs. 5,639,597,000 will come from central government representing 68.8% of the budget. This revenue projection is far below the FY 2015/16 budget of ushs. 15,538,454,000, this big cut in the budget can be explained by the creation of Koboko Municipality which is now a new

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,294,289	219,237	1,123,204
2 Finance	462,377	138,706	117,510
3 Statutory Bodies	762,220	120,495	121,901
4 Production and Marketing	358,763	53,872	139,492
5 Health	2,328,903	480,103	2,022,405
6 Education	7,749,229	1,816,210	2,879,179
7a Roads and Engineering	1,127,794	137,947	526,263
7b Water	721,918	46,117	466,444
8 Natural Resources	227,326	33,753	141,604
9 Community Based Services	327,299	51,360	342,868
10 Planning	121,176	36,366	158,574
11 Internal Audit	57,160	12,137	38,751
<b>Grand Total</b>	<b>15,538,454</b>	<b>3,146,302</b>	<b>8,078,195</b>
Wage Rec't:	8,171,015	1,891,446	2,801,644
Non Wage Rec't:	3,455,770	903,894	1,649,439
Domestic Dev't	3,165,560	251,073	1,639,570
Donor Dev't	746,109	99,890	1,987,542

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

The district by the end of the first quarter the was able to spend Ushs. 3,146,302,000 representing 20.2% of the total budget. Which is below the Ushs. 3,559,903,000 received in the quarter. This performance was so due to late initiation of procurement requests by the various departments as a result most of the capital investments had not taken off in first quarter as contracts had not been signed. Of this expenditure in first quarter Ushs. 1,891,446,000 ws spent on wages representing 23.1% of

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## Executive Summary

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### *Planned Expenditures for 2016/17*

Koboko District plans to spend Ushs. 8,078,195,000 in the FY 2016/17 of which 34.7% is being earmarked for wages, 20.4% is for non wages and 20.3% for development expenditure. The highest budgetary allocation is to Education followed by Health, which are majorly for payment of salaries while the lowest is to Internal Audit. The major expenditure priorities are in roads maintenance, construction of health and education infrastructure and provision of clean and safe water and construction of office.

### *Medium Term Expenditure Plans*

In order to contribute to the achievement of the National priorities Koboko District has targeted to invest in infrastructure development in the following areas, road opening to link the productive areas in Nyambiri, Chakulia and Pamodo to the market, construction of 2 bridges on River Kopu and Kochi, connecting the other areas by constructing 15 culvert bridges in the medium term, installation of 300 m of culverts on district roads, in the area of human capital development the district will c

### **Challenges in Implementation**

The major implementation constraints anticipated in future are inadequacy of staffing in the district where most of the heads of departments are in acting position and the worst being in health department which is operating at 32% making the few staff to be loaded with a lot of work. The second challenge is low capacity of the contractors who do contract with the district which tends to delay implementation of contracts in the district, further more frequent breakdown of our road equipment affe

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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>1,266,523</b>	<b>223,431</b>	<b>451,056</b>
Local Hotel Tax	4,000	0	
Property related Duties/Fees	15,440	14,387	9,153
Park Fees	218,820	47,993	9,600
Other licences		10	
Other Fees and Charges	113,291	34,954	122,339
Other Court Fees		0	620
Miscellaneous	30,200	147	52,392
Market/Gate Charges	283,002	78,794	105,259
Refuse collection charges/Public convenience	5,160	300	3,780
Local Service Tax	45,682	19,424	47,087
Inspection Fees	6,000	0	
Land Fees	43,248	4,203	8,908
Ground rent	4,000	0	
Court Filing Fees		0	603
Cess on produce	10,944	0	
Business licences	64,972	2,732	14,342
Application Fees	41,374	6,954	19,518
Animal & Crop Husbandry related levies	40,352	10,138	3,035
Advertisements/Billboards	5,000	860	2,000
Lock-up Fees		350	
Tax Tribunal - Court Charges and Fees	7,299	70	100
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,303	583	6,430
Voluntary Transfers	20,700	1,504	20,000
Fees from appeals		0	250
Sale of non-produced government Properties/assets		0	1,100
Sale of (Produced) Government Properties/assets	70,308	0	12,650
Rent & rates-produced assets-from private entities	23,133	0	791
Rent & Rates from private entities	38,555	0	3,100
Rent & Rates from other Gov't Units	156,399	0	5,191
Registration of Businesses	11,343	30	2,808
<b>2a. Discretionary Government Transfers</b>	<b>2,304,202</b>	<b>527,073</b>	<b>1,472,969</b>
District Unconditional Grant (Wage)	967,936	202,647	371,751
District Unconditional Grant (Non-Wage)	403,741	100,935	319,783
Urban Unconditional Grant (Non-Wage)	113,422	28,355	
Urban Unconditional Grant (Wage)	109,686	49,941	
District Discretionary Development Equalization Grant	709,418	145,195	781,435
<b>2b. Conditional Government Transfers</b>	<b>10,463,681</b>	<b>2,483,143</b>	<b>3,486,570</b>
Sector Conditional Grant (Non-Wage)	1,551,283	481,384	602,531
Development Grant	1,474,093	298,976	378,923
Sector Conditional Grant (Wage)	6,991,949	1,622,110	2,429,893
Transitional Development Grant	96,542	5,500	39,155
Support Services Conditional Grant (Non-Wage)	349,814	75,174	36,068
<b>2c. Other Government Transfers</b>	<b>757,938</b>	<b>226,357</b>	<b>680,058</b>
USF		0	60,000
Uganda Road Fund	646,214	142,243	440,058
Office start up fund	100,000	0	
NTD		0	60,000
MoH measles immunization		79,040	

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## A. Revenue Performance and Plans

MoH - Immunization campaign		0	120,000
Youth Livelihood Programme (Operation funds)	11,724	5,075	
<b>4. Donor Funding</b>	<b>746,109</b>	<b>99,898</b>	<b>1,987,542</b>
IGAD		0	50,000
UNICEF - WASH		0	100,000
BAYLOR	50,000	0	
Baylor /IDI		0	340,000
Concern World Wide		0	72,000
GIZ	12,000	0	
ICB		0	120,000
ICBP	171,731	0	
UNHCR - Education		0	125,667
UNHCR - Environmental Protection		0	52,362
UNHCR - Health		0	157,082
UNHCR - Shelter / Infrastructure		0	78,541
UNHCR Education	197,560	38,102	
UNHCR Health	188,818	31,119	
UNHCR -WASH		0	41,890
UNICEF	126,000	15,971	
UNICEF - Community Services		0	150,000
UNICEF - Education		0	100,000
UNICEF - Planning		0	100,000
Unspent balances - donor (UNICEF CBS)		14,706	
UNICEF - Health		0	500,000
<b>Total Revenues</b>	<b>15,538,454</b>	<b>3,559,903</b>	<b>8,078,195</b>

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

#### (i) Locally Raised Revenues

Koboko District Planned to collect Ushs. 1,266,523,000 in the FY 2015/16 but was only able to receive Ushs. 223,431,000 representing 17.6% revenue performance from the local revenue sources this is below the 25% target due to zero performance under some revenue sources and under performance in most of the local revenue sources.

#### (ii) Central Government Transfers

Koboko District plans to receive Ushs. 13,525,822,000 from central government in FY 2015/16 but by the end of first quarter the district was able to receive Ushs. 3,236,574,000 representing 23.9% which is very close to the 25% target for the quarter

#### (iii) Donor Funding

The district planned to receive Ushs. 746,109,000 in the FY 2016/17 but was only able to collect Ushs, 99,898,000 representing 13.4% revenue performance from this source this is due to non remittance from other donors like Baylor, IGAD etc.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The district has estimated to collect Ushs. 451,056,000 from local revenue this is far below the budget for the current financial year due to the creation of the municipality where some of the LLGs are given to the municipality and the big amount which used to be collected from the town council has been removed

#### (ii) Central Government Transfers

The district is estimating to receive Ushs. 5,634,739,000 from central government transfers for FY 2016/17 this estimate is below that budget of the current years budget because of the creation of the municipality where some LLGs have been curvd into the municipality

#### (iii) Donor Funding

The district id planning to receive Ushs. 1,987,542,000 from all the donors to the district most of the fund will come from UNHCE, UNICEF and IGAD

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (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>	813,968	183,948	566,330
District Unconditional Grant (Non-Wage)	109,982	24,999	80,982
District Unconditional Grant (Wage)	373,447	68,513	103,447
Locally Raised Revenues	96,447	20,430	96,447
Multi-Sectoral Transfers to LLGs	225,951	67,970	254,243
Support Services Conditional Grant (Non-Wage)	8,142	2,036	31,211
<i>Development Revenues</i>	480,321	82,740	556,874
District Discretionary Development Equalization Gran	343,453	70,053	41,618
Multi-Sectoral Transfers to LLGs	36,868	12,687	515,256
Other Transfers from Central Government	100,000	0	
<b>Total Revenues</b>	<b>1,294,289</b>	<b>266,688</b>	<b>1,123,204</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	831,398	183,581	566,330
Wage	397,519	87,234	103,447
Non Wage	433,880	96,346	462,883
<i>Development Expenditure</i>	462,891	35,657	556,874
Domestic Development	462,891	35,657	556,874
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,294,289</b>	<b>219,237</b>	<b>1,123,204</b>

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

The Administration department planned to receive Ushs. 323,572,000 for quarter one of FY 2015/16 but by the end of the quarter the department was able to receive Ushs. 266,688,000 representing 82% revenue out turn for the quarter. Out of this revenue received Ushs. 188,306,000 was received for recurrent expenditures and Ushs. 78,383,000 was for development expenditure. There were over performance observed under Multi sectoral transfers particularly due to over performance under Urban Uncondition

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

Administration department planned to receive Ushs. 1,123,204,000 in the FY 2016/17 with Ushs. 566,330,000 for recurrent expenditure and Ushs. 556,874,000 for development expenditure. The department plans to spend Ushs. 103,447,000 is for wages, Ushs. 462,883,000 for non wage expenditure while Ushs. 556,874,000 for development expenditure. The department will pay salary for all the administration staff in the district and those in the sub counties including the parish chiefs.

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

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

Travels for meetings were done ,payment of salaries/ footage for suport staff ,subscriptin to ULGA, procuremnt of stationary for office use, vehicle maintance special meals telecommunications including welfare and entertainment were implemented.

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

Payment of salaries for staff,training of staff, supervision of sub counties,continue with construction of office block at sub counties, procurement of computers, procurement of a motor cycle, monitoring of project implemetation in the district, enforcement of the implementation of policies and laws in the district, conducting staff appraisal in the district

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## Workplan 1a: Administration

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

In the medium term the district plans to construct office blocks at Abuku, Dranya sub counties and office complex at the district headquarters and then 2 office blocks for Oraba and Keri Town boards, procure two vehicles, 6 computers, train 30 staff in different fields, titling of district institutional lands and procurement of furniture for the different offices in the district administration department like records, information office, DCAO

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

N/A

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

#### 1. Inadequate staffing

The district lacks critical staff where most of the heads of the departments are in acting position and even some critical staff in lower ranks are lacking in the district coupled with the long procedures of getting clearance for recruitment of staff

#### 2. Inadequate logistics and vehicles

The departments main role is coordination and supervision of departments and lower local government, the in adequacy of transport makes it difficult for the department to perform this roll

#### 3. Inadequate accommodation for district staff at the sub county

The district does not have enough staff accommodation at sub county level this has the effect of late coming and promotion of absenteeism to work among the sub county staff henc denying services to the population

## 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>	453,345	137,193	111,584
District Unconditional Grant (Non-Wage)	121,831	29,026	40,215
District Unconditional Grant (Wage)	76,315	19,199	36,315
Locally Raised Revenues	35,054	8,270	35,054
Multi-Sectoral Transfers to LLGs	220,145	75,698	
Support Services Conditional Grant (Non-Wage)		5,000	
<i>Development Revenues</i>	9,032	2,422	5,926
District Discretionary Development Equalization Gran	9,032	2,258	5,926
Multi-Sectoral Transfers to LLGs		164	
<b>Total Revenues</b>	<b>462,377</b>	<b>139,615</b>	<b>117,510</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	462,377	138,542	111,584
Wage	93,140	31,600	36,315
Non Wage	369,237	106,941	75,269
<i>Development Expenditure</i>	0	164	5,926
Domestic Development	0	164	5,926
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>462,377</b>	<b>138,706</b>	<b>117,510</b>

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

Finance department planned to receive Ushs. 115,594,000 in first quarter of FY 2015/16 but by the end of the quarter the department received Ushs. 139,615,000 representing 121% revenue performance. This over performance is



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## Workplan 2: Finance

explained by over performance under multi-sectoral transfers particularly wage component under Koboko Town Council. The department spent Ushs. 138,706,000 in the first quarter representing 120% of the quarterly plan. With Ushs. 31,600,000 for wages representing 136% of the quar

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

The Finance department projects to receive Ushs. 117,510,000 in the FY 2016/17 of this projection Ushs. 36,315,000 has been earmarked for wages, Ushs.75,269,000 for non wage expenses and only 5,926,000 for development expenditure. There is generally a drop in these allocations as compared to that of FY 2015/16 due to the creation of Koboko Municipality.

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

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

Final accounts for FY 2014/15 produced and submitted to OAG, accountable and non accountable stationaries procured and paid for, staff salaries paid for three months

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

plan of producing and approving Final Budget before 30th of June 2016, preparation of Final Accounts and its submission to office of Auditor General(OAG) Latest 30/08/2016, Discussion of Management Letter with OAG before final report, Procurement of Accountable and Non- Accountable stationery for office use, facilitate staff in professional development through staff training, mentor and backstop accounts staff in revenue mobilization, book keeping, budgeting and final accounts preparation. Procu

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

The department in the Medium term is focussed on Local Revenue Improvement, filling of the Vaccant positions in the department, implementation of sound financial systems e.g. IFMS. Regular mentoring and backstopping of its lower staff, promote its staff in undertaking professional development as required for professional accountants. Procurement of tools for work like computers, procurement of one vehicle and 2 motor cycles for revenue mobilization and procurement of furniture for accounts staff s

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

Revenue enhancement trainings conducted by GAAPs in the district

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

#### 1. Staffing Gap

Half of the finance staff structure is being filled. This leads to work burden being shared by the few available staff leading to backlog of work and untimely preparation of financial reports.

#### 2. Lack of Transport

Routine mobilization of local revenue is difficult as the taxpayers are not being timely followed thus leading to tax evasion.

#### 3. Meagre Allocation of Funds.

Hinders timely implematation of of planned activities as the department entirely depends on Local Revenue and Unconditional Grant.

## Workplan 3: Statutory Bodies

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

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

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## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	725,220	132,262	121,901
District Unconditional Grant (Non-Wage)	21,467	4,938	11,467
District Unconditional Grant (Wage)	143,934	32,301	
Locally Raised Revenues	105,434	3,112	110,434
Multi-Sectoral Transfers to LLGs	154,306	29,170	
Support Services Conditional Grant (Non-Wage)	300,080	62,740	
<i>Development Revenues</i>	37,000	7,079	0
District Discretionary Development Equalization Gran	27,000	6,750	
Locally Raised Revenues	10,000	0	
Multi-Sectoral Transfers to LLGs		329	
<b>Total Revenues</b>	<b>762,220</b>	<b>139,340</b>	<b>121,901</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	732,220	120,166	121,901
Wage	248,979	52,590	0
Non Wage	483,241	67,576	121,901
<i>Development Expenditure</i>	30,000	329	0
Domestic Development	30,000	329	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>762,220</b>	<b>120,495</b>	<b>121,901</b>

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

Statutory Bodies planned to receive a total of Ushs. 190,555,000 in the first quarter of FY 2015/16 but was only able to receive Ushs.139,340,000 representing 73% of the quarterly revenue performance. This performance is attributed to zero performance under district unconditional grant wage as CC was not recruited, below 100% performances under local revenue, pensions fund, DSC salaries,. The department spent Ushs. 120,495,000 in the quarter representing 63% of th quarterly expenditure leaving o

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

The statutory department projects to receive Ushs. 121,901,000 in the FY 2016/17 all this will be used for financing the recurrent expenditure of the department, mainly to fund the operation of Council, DSC, DPAC, DLB and contracts committee. Some activities of the workplans have no fundings since the IPF reduced hence giving a shortfall in the budget

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

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

meetings held,workshops and training conducted and printing, stationary and photocopings were done including communications

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

The statutory bodies department plans to fund all th council meetings, committee meetings, pay for councillors emoluments, the quarterly meetings of DSC, DPAC, DLB, contracts committee meetings, paying for the exgratia for the LCs, pensions and gratuity expenses and meeting the recurrent cost of chairmans office

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

In the medium term the department plans to procure furniture for office of the chairman,DSC, DPAC, Speaker and in the council hall, procure one motor cycle for DSC, procure filling cabinates to improve record keeping in the office of clerk to council, DSC, DPAC and DLB, provide office space for DSC since they are still using offices from Koboko Municipal council

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## Workplan 3: Statutory Bodies

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

Training offered to DPAC and Council by GAAPS on accountability and councils rules of procedure

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

#### 1. budget shortfall/under funding

Some activities of the workplans have no fundings since the IPF reduced to 121,841,000= from the planned 610,000,000= hence giving a shortfall of about 511,000,000=

#### 2. inadequate staffing

some sections of the statutory didn't have substantive staffs but in acting position and donot receive acting allowances

#### 3. irregularity in meetings and reporting

due to short falls some meetings are not held and the political environment that took away most of the people

## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	275,620	37,324	114,492
District Unconditional Grant (Non-Wage)	4,500	1,035	6,152
District Unconditional Grant (Wage)	88,492	22,913	28,492
Locally Raised Revenues	8,363	1,150	8,363
Multi-Sectoral Transfers to LLGs	10,430	866	
Sector Conditional Grant (Non-Wage)	31,325	7,831	25,440
Sector Conditional Grant (Wage)	132,510	3,528	46,045
<i>Development Revenues</i>	83,143	20,786	25,000
Development Grant	83,143	20,786	
District Discretionary Development Equalization Gran		0	25,000
<b>Total Revenues</b>	<b>358,763</b>	<b>58,109</b>	<b>139,492</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	275,620	33,086	114,492
Wage	227,917	22,913	74,537
Non Wage	47,703	10,173	39,955
<i>Development Expenditure</i>	83,143	20,786	25,000
Domestic Development	83,143	20,786	25,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>358,763</b>	<b>53,872</b>	<b>139,492</b>

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

Production and Marketing department planned to receive Ushs. 89,691,000 for the first quarter of FY 2015/16 with Ushs.68,905,000 for recurrent and Ushs. 20,786,000 for development expenditure. By the end of the quarter the department only received Ushs. 58,109,000 representing 65% revenue performance. This poor performance is due to poor performances under Agri extension salaries at 11% due to non recruitment of extension staff, local revenue 55% and district non wage at 92%. However good perfor

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

The revenues for 2016/17 include 25,440,000 for non wage, 28,492,000 for district wage, 46,045,000 for sector conditional grant wage,8,363,000 for Local revenue, 6,152,000 for district unconditional grant giving a total budget of 139,492,000 and the corresponding expenditures include 25,440,000 for non wage, 28,492,000 for district wage,

# Vote: 563 Koboko District

## Workplan 4: Production and Marketing

46,045,000 for sector conditional grant wage, 8,363,000 for Local revenue, 6,152,000 for district unconditional grant giving a total expenditure of 139,492,000

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

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

Carried out plant clinic in th quarter, vaccinated 4,770 animals against diseases, 2,160 animals slaughtered in the abattoir, trained fish and bee farmers

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

The planned outputs for 2016/17 include payment of staff salaries for 12 months, 4 reports prepared and submitted to MAAIF, 120 field visits for animal disease surveillance, 12 gas cylinders procured, 120 field visits for vaccination of animals, 120 field visits for crop pests/disease surveillance visits, 48 sessions of plant clinics, 80 field visits for inspection of input dealers, 40 tsetse control traps, 60 trainings for bee keepers, 48 trainings for honey processors, procurement of 2000 til

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

Construction of mini Labs for crops and livestock, Procurement and maintenance of tractors, procurement of value addition equipments, provision of water for production facilities, training of bee keepers, procurement and deployment of tsetse fly traps and targets, crop and pest disease controls, vaccination against livestock diseases, stocking fish ponds, establishment of bee keeping museum at Pamodo, developing tourism sites at Salia Musala, Adolomila Lake, Mt. Liru, development of industrial par

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

Support for cattle restocking activities from OPM, Support from MAAIF for Vegetable Oil Development Project 2 activities and Provision of agricultural inputs under NAADS for operation wealth creation activities.

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

#### 1. Inadquate staff

Following the laying of staff of NAADS, the department has no extension staff at the Sub Counties thus making it difficult to provide advisory services to the farmers in the Sub Counties.

#### 2. Inadquate funds

The funds allocated to the department has been reducing every year and yet the department has employed over 80% of the population of the district thus making it hard for effective service delivery in the sector.

#### 3. Unreliable climatic conditions

There has been erratic rainfall patterns over the last 3 years leading to low productivity by the farmers.

## Workplan 5: Health

### (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	1,375,339	422,728	692,746
District Unconditional Grant (Non-Wage)	18,000	4,141	18,000
Locally Raised Revenues		0	4,000
Multi-Sectoral Transfers to LLGs	126,547	18,649	
Other Transfers from Central Government		79,040	240,000
Sector Conditional Grant (Non-Wage)	213,116	53,279	77,053
Sector Conditional Grant (Wage)	1,017,677	267,620	353,693
Development Revenues	953,563	117,154	1,329,659

# Vote: 563 Koboko District

## Workplan 5: Health

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Grant	281,590	56,318	33,423
District Discretionary Development Equalization Grant		0	40,000
Donor Funding	536,549	31,119	1,239,082
Multi-Sectoral Transfers to LLGs	60,882	9,763	
Transitional Development Grant	74,542	0	17,155
Unspent balances – Other Government Transfers		19,954	
<b>Total Revenues</b>	<b>2,328,903</b>	<b>539,882</b>	<b>2,022,405</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,375,339	419,160	692,746
Wage	1,017,677	267,620	353,693
Non Wage	357,662	151,540	339,053
<i>Development Expenditure</i>	953,563	60,942	1,329,659
Domestic Development	417,014	29,824	90,577
Donor Development	536,549	31,119	1,239,082
<b>Total Expenditure</b>	<b>2,328,903</b>	<b>480,103</b>	<b>2,022,405</b>

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

Health Department planned to receive Ushs. 582,226,000 in quarter one, but was only able to receive Ushs. 539,882,000 in the quarter representing 93% of the quarterly budget. Out of the Ushs. 422,728,000 performing at 123% was received for recurrent expenditure while Ushs. 117,154,000 performing at 49% was for development activities. There were under performances seen under other government transfers at 23%, Multi-sectoral transfers at 64% and PHC development at 80% while 100% performances were

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

The department of health plans to receive a total of 2,022,405,000= in the FY 2016/17, of this projection Ushs. 353,693,000 will be used to pay salaries to all the health staff in the district, Ushs. 339,053,000 will be used for non wage expenses like transfer of funds to health units, sanitation activities and health education, Ushs. 90,577,000 will be used for domestic development expenditures while Ushs. 1,239,082,000 will be used for donor activities in the district.

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

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

OPD attendance, facility deliveries being carried, child immunization activities being carried

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

The department has planned to construct OPD in Kuluba HCII in the financial year, conduct 10,824 deliveries in all the health facilities, 208,163 out patient visits conducted, 3,000 in patients received in all the health facilities, 8,951 children immunized during the routine outreach immunization programmes and promotion of hygiene campaigns conducted

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

In the medium term the health department plans to contribute to human capital development through construction of 5 OPDs, 10 twin staff houses, 5 maternity wards, 20 VIP latrines at the health facilities, 15 patients kitchens, placenta pits, fencing of all the 16 health facilities, routine immunization campaigns, promotion of sanitation and campaigns against open defecation

### (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. Inadequate Transport

# Vote: 563 Koboko District

## Workplan 5: Health

The department lacks transport to carry outreaches in all the health units

### 2. Inadequate funding

The department has inadequate funding to finance health units especially health centre II's

### 3. Inadquate staffing

The departments staffing level is at 52%, which is very low compared to the norm hence HCII's suffer most where others have only 1 technical staff

## Workplan 6: Education

### (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>	7,100,422	1,757,518	2,510,599
District Unconditional Grant (Non-Wage)	7,564	1,740	7,564
District Unconditional Grant (Wage)	43,227	10,705	22,818
Locally Raised Revenues	1,000	0	4,000
Multi-Sectoral Transfers to LLGs	6,530	2,126	
Sector Conditional Grant (Non-Wage)	1,200,339	391,985	446,062
Sector Conditional Grant (Wage)	5,841,762	1,350,962	2,030,155
<i>Development Revenues</i>	648,808	126,942	368,580
Development Grant	386,229	77,246	102,913
District Discretionary Development Equalization Grant	37,832	8,353	40,000
Donor Funding	197,560	38,102	225,667
Multi-Sectoral Transfers to LLGs	27,187	3,241	
<b>Total Revenues</b>	<b>7,749,229</b>	<b>1,884,460</b>	<b>2,879,179</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	7,100,422	1,753,069	2,510,599
Wage	5,884,989	1,361,667	2,052,973
Non Wage	1,215,433	391,402	457,626
<i>Development Expenditure</i>	648,808	63,141	368,580
Domestic Development	451,248	25,039	142,913
Donor Development	197,560	38,102	225,667
<b>Total Expenditure</b>	<b>7,749,229</b>	<b>1,816,210</b>	<b>2,879,179</b>

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

Education department planned to receive Ushs. 1,937,307,000 from all the revenue sources for quarter one of the FY 2015/16 but by the end of the quarter the department received a total of Ushs. 1,884,460,000 representing 97% of the quarterly plan with Ushs. 1,757,518,000 for recurrent expenditure while Ushs. 126,942,000 was for development expenditure. The department was able to spend Ushs. 1,816,210,000 representing 94% of the quarterly plan with Ushs. 1,361,667,000 spent on wages, 391,402,000 on non-wages.

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

Education department plans to receive Ushs. 2,879,179,000 in the FY 2016/17 of this revenue Ushs. 2,052,973,000 has been earmarked for wages for teachers both in primary and government aided schools, Ushs. 457,626,000 for non wage expenses like UPE, USE and conditional transfer to tertiary institutions, while Ushs. 142,913,000 is for domestic development and Ushs. 225,667,000 is for donor development expenditure.

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

# Vote: 563 Koboko District

## Workplan 6: Education

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

Paid for desks that were supplied by the end of last financial year, trained SMC members, paid salaries to all staff for the three months.

*Plans for 2016/17 by Vote Function*

4 Classroom construction at Tendele P/S, 5 stance VIP latrine construction at Oraba P/S, Audi P/S and Ruchuko P/S, supply of desks to Tendele P/S, Waju P/S and Kuduza P/S, procurement of instructional materials, training of SMCs on their roles and responsibilities will continue

*Medium Term Plans and Links to the Development Plan*

In the medium term the Education department plans to construct 20 four classroom blocks to reduce the classroom pupil ratio in the district which currently stand at 1:80, construction of 25 VIP latrines to reduce stance pupil ratio which currently stands at 1:84, supply 1,5000 desks to schools, construct 10 twin teachers houses to reduce staff house teacher ratio which currently stands at 1:11, recruit teachers to reduce teacher pupil ratio which currently stands at 1:68

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

Not applicable

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

1. *High drop out rates*

This is more pronounced in upper classes and worse among the girl child

2. *High efficiency ratios*

This affects teaching and learning in our schools

3. *Inadequate staffing*

The inadequacy of staffing affects the teaching in our schools

## Workplan 7a: Roads and Engineering

**(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>	33,085	17,131	23,205
District Unconditional Grant (Non-Wage)	702	161	1,702
District Unconditional Grant (Wage)	18,235	4,559	18,235
Locally Raised Revenues		0	3,268
Multi-Sectoral Transfers to LLGs	14,148	12,411	
<i>Development Revenues</i>	1,094,708	218,734	503,058
Development Grant	220,004	44,001	
District Discretionary Development Equalization Grant		0	63,000
Multi-Sectoral Transfers to LLGs	483,891	82,688	62,040
Other Transfers from Central Government	390,814	92,045	378,018

# Vote: 563 Koboko District

## Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>1,127,794</b>	<b>235,865</b>	<b>526,263</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	33,085	16,968	23,205
Wage	31,883	11,945	18,235
Non Wage	1,202	5,023	4,970
<i>Development Expenditure</i>	1,094,708	120,979	503,058
Domestic Development	1,094,708	120,979	503,058
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,127,794</b>	<b>137,947</b>	<b>526,263</b>

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

Roads sector planned to receive Ushs. 281,948,000 in the first quarter for FY 2015/16 but was able to receive Ushs. 281,948,000 representing 84% revenue performance of the quarterly budget. This low performance is attributed to under performance under other government transfers, Road rehabilitation grant, district unconditional grant and multi sectoral grant under development. The department was able to spend Ushs. 137,949,000 representing 49% of the quarterly budget with Ushs. 16,970,000 for re

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

Roads sector projects to receive Ushs. 526,263,000 in the FY 2016/17. out of this projection Ushs. 18,235,000 has been earmarked for wages, Ushs. 4,970,000 for non wage expenses while Ushs. 503,058,000 has been budgeted for capital development under the roads sector.

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

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

90m ( 15 lines @ 6m) 600mm diameter concrete culverts installed on Keri-Kagoropa road

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

we expect to maintain a total of 219km road length under routine manual, 80km under routine mechanised and 10km using periodic. We will install a total of 20 lines of 600mm diameter concrete culverts on Nyai-Nyoricheku-Lodonga road.

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

Maintenance of 219km road length under routine manual, 80km under routine mechanised and 10km using periodic annually to improve access and mobility of farmers, school children, patients and reduce maintenance costs on means of transport. Construction of culvert bridges, installation of 300 m of culverts, opening 20 km of roads

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

Kopu and Kochu bridges on kopu and kochu rivers respectively have cost estimates of 480 million and 510 million respectively. Completing Lima-Madikini-Pamodo road works at a cost estimate of 220 million shillings only. These projects have appeared as unfunded priorities for the last five years.

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

#### 1. Inadequate funding

Failure to support average required demands in bridge works and road rehabilitations

#### 2. Poor staff structure

One officer at U4 as water officer, supritentand of works and voluntary worker in district engineer's office makes supervision difficult



# Vote: 563 Koboko District

## Workplan 7a: Roads and Engineering

### 3. Lack of transport

inadequate supervision

## Workplan 7b: Water

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	196,789	34,186	54,966
District Unconditional Grant (Wage)	13,074	3,528	13,074
Locally Raised Revenues		0	3,000
Multi-Sectoral Transfers to LLGs	169,714	27,158	
Sector Conditional Grant (Non-Wage)	14,000	3,500	34,035
Support Services Conditional Grant (Non-Wage)		0	4,858
<i>Development Revenues</i>	525,129	106,126	411,478
Development Grant	503,129	100,626	242,588
District Discretionary Development Equalization Grant		0	5,000
Donor Funding		0	141,890
Transitional Development Grant	22,000	5,500	22,000
<b>Total Revenues</b>	<b>721,918</b>	<b>140,312</b>	<b>466,444</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	218,789	34,186	54,966
Wage	20,742	5,403	13,074
Non Wage	198,047	28,783	41,892
<i>Development Expenditure</i>	503,129	11,931	411,478
Domestic Development	503,129	11,931	269,588
Donor Development	0	0	141,890
<b>Total Expenditure</b>	<b>721,918</b>	<b>46,117</b>	<b>466,444</b>

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

Water sector planned to receive Ushs. 180,479,000 in quarter one, but was only able to receive Ushs. 140,312,000 in the quarter representing 78% of the quarter plan. The sector was able to spend Ushs. 46,177,000 representing 26% expenditure performance with Ushs. 34,186,000 spent of recurrent activities while only Ushs. 11,931,000 was spent on development activities

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

The water sector plans to receive Ushs. 466,444,000 in the FY 2016/17. The sector has earmarked Ushs. 13,074,000 for wages, Ushs. 41,892,000 for non wage expenses, Ushs. 269,588,000 for domestic development activities while Ushs. 141,890,000 for donor activities in the year.

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

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

All our contracts are at award level. Thus no expenditure on physical achievements.

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

We expect to construct 12 boreholes, 5 shallow wells and rehabilitate 20 water facilities to improve functionality, 180 supervision visits to sites conducted, 10 water points tested for quality, 4 coordination meetings conducted and 261 water user committee members trained on their roles and responsibilities

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

The water sector plans to achieve the following in the medium term drilling of 100 boreholes in the district, drilling of

# Vote: 563 Koboko District

## Workplan 7b: Water

60 shallow wells, protection of 25 springs, construction of 5 VIP latrines in Rural Growth centres and procurement of one vehicle for the sector

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

Provision of piped water in the dry areas of Ludara sub county. High iron content removal plants in the under ground water sources in the district.

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

#### 1. Inadequate funding

Failure to support average required demands in piped water works and piped water facility rehabilitations

#### 2. Poor staff structure

One officer at U4 as water officer, supritentand of works and voluntary worker in district engineer's office makes supervision difficult.

#### 3. Lack of transport

inadequate supervision

## Workplan 8: Natural Resources

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	203,157	41,245	61,624
District Unconditional Grant (Non-Wage)	8,558	1,469	6,358
District Unconditional Grant (Wage)	45,832	8,737	35,832
Locally Raised Revenues	18,176	500	15,176
Multi-Sectoral Transfers to LLGs	79,172	17,685	
Sector Conditional Grant (Non-Wage)	51,419	12,855	4,258
<i>Development Revenues</i>	24,170	0	79,980
District Discretionary Development Equalization Gran		0	27,618
Donor Funding	12,000	0	52,362
Multi-Sectoral Transfers to LLGs	12,170	0	
<b>Total Revenues</b>	<b>227,326</b>	<b>41,245</b>	<b>141,604</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	200,957	33,753	61,624
Wage	64,580	12,133	35,832
Non Wage	136,376	21,621	25,792
<i>Development Expenditure</i>	26,370	0	79,980
Domestic Development	14,370	0	27,618
Donor Development	12,000	0	52,362
<b>Total Expenditure</b>	<b>227,326</b>	<b>33,753</b>	<b>141,604</b>

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

The department planned to receive Ushs. 53,831,000 from all the revenue sources available to it in the first quarter of FY 2015/16 by the end of the quarter the department received Ushs. 41,245,000 representing 77% quarterly revenue performance. This performance is below the expected 100% due to under performnces in local revenues 11%, district unconditional grant wage76% and district unconditional grant at 92%. By the end of the quarter the department spent Ushs. 33,753,000 all on recurrent exp

# Vote: 563 Koboko District

## Workplan 8: Natural Resources

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

Natural Resources Department is allocated a total of Ushs. 141,604,000 for FY 2016/2017 which is a decrease from Ushs. 227,326,000 allocated in FY 2015/2016. Of this allocation a total of Ushs. 61,624,000 is for recurrent expenditure with Ushs. 35,832,000 for salaries and Ushs. 25,792,000 for non wage expenses. Ushs. 79,980,000 is for development expenditure of which Ushs. 27,618,000 is domestic development and donor development funding from UNHCR totaling to 52,362,000 Ushs for environment

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

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

The activities implemented included; backstopping farmers to whom seedlings were distributed, clearing site for nursery work, training community on wetland action planning, monitoring and evaluation of environmental compliance at river banks/shores/wetland community restorations, training of community on sustainable wetland management in Kuluba and Lobule sub-county, training local environment committee on ENR management in all the LLGs, Control of illegal tree cutting in chakulia and Nyambiri

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

The departments plans to achieve these planned activities; payment of staff salaries, natural resource committee meetings, tree planting and afforestation along wetland, river banks, stakeholders training and sensitisation in forestry management, Agro forestry Demonstrations, Monitoring and regulation of forest produce, Wetland management, watershed committees, District Environment Committees, Local environment committees, development of wetland action plans, ENR management, improved bio energy technologies,

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

Tree planting and afforestation along wetland, river banks, stakeholders training and sensitisation in forestry management, Wetland management, watershed committees, District Environment Committees, Local environment committees, development of wetland action plans, ENR management, improved bio energy technologies, quarterly environmental monitoring and evaluation of compliance, Environment Enforcement, Land management services, surveying, valuation, titling and lease management, Infrastructure planning.

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

Promotion of energy saving technologies by GIZ

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

#### 1. Inadquate staffing in the department

The department lacks some staff in the other sectors like there is no head of department

#### 2. Lack of transport to carryout monitoring and inspections of ENR

Lack of transport means has hindered the implementation of monitoring and inspections of development, ENRs

#### 3. Unfavourable weather conditions e.g long dry spell and short wet spell

The long dry spell due to climate changes affects restoration of wetlands, river banks because the tree seedlings cannot withstand the weather

## Workplan 9: Community Based Services

### (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	247,984	54,887	100,310
District Unconditional Grant (Non-Wage)	23,532	5,413	15,532

# Vote: 563 Koboko District

## Workplan 9: Community Based Services

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	110,545	22,282	60,545
Locally Raised Revenues	6,550	0	8,550
Multi-Sectoral Transfers to LLGs	54,403	10,184	
Other Transfers from Central Government	11,869	5,075	
Sector Conditional Grant (Non-Wage)	41,084	11,934	15,683
<i>Development Revenues</i>	<i>79,315</i>	<i>32,324</i>	<i>242,558</i>
District Discretionary Development Equalization Gran	79,315	15,955	14,017
Donor Funding		0	228,541
Unspent balances – Conditional Grants		1,663	
Unspent balances - donor		14,706	
<b>Total Revenues</b>	<b>327,299</b>	<b>87,211</b>	<b>342,868</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>239,784</i>	<i>34,207</i>	<i>100,310</i>
Wage	118,044	25,763	60,545
Non Wage	121,740	8,444	39,765
<i>Development Expenditure</i>	<i>87,515</i>	<i>17,153</i>	<i>242,558</i>
Domestic Development	87,515	2,455	14,017
Donor Development	0	14,698	228,541
<b>Total Expenditure</b>	<b>327,299</b>	<b>51,360</b>	<b>342,868</b>

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

During this quarter, the department planned to receive and spend total revenue/expenditure of UGX 81,825,000. Of which, UGX 59,946,000 for recurrent revenue/expenditure (UGX 29,511,000 for wages and UGX 30,435,000 for Non-wage) and UGX 21,879,000 development revenue/expenditure. However, the total receipts were UGX 87,211,000 (UGX 53,037,000 constituted recurrent and 34,174,000 development) this represents 107% revenue performance in the quarter. The expenditure for the quarter totals to UGX 51

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

The department plans to receive 342,868,000/= and spend the whole amount received which moneys consist of 100,310,000/= recurrent funds of which 60,545,000/= is wage component and 39,765,000/= is non wage component while 242,558,000/= is development funds of which 14,017,000/= is domestic development and 228,541,000/= is donor development under UNICEF

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

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

02 coordination meetings held by Women and Disability Councils, 03 quarterly reports (3rd & 4th Quarter and YLP) submitted to MGLSD, 01 budget consultative workshop attended, 01 field beneficiary verification for SGPWDs undertaken, 10 CDD projects prepared for funding, 7 Child Protection coordination meetings conducted in all the LLGs, data collection on prevalence of child labour undertaken, provision of case management services, parish level community sensitization on violence against children

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

The department plans to pay its staff monthly salaries; conduct quarterly coordination meetings for the different interest groups; prepare and submit quarterly reports to the Ministry of gender labor & social development; conduct quarterly support supervision & technical backstopping to LLGs; resettlement of children; conduct community sensitizations, dialogues & outreaches on child rights & responsibilities and child protection; carry out campaigns to end child marriages; collect data on the pre

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

Conduct community sensitizations, dialogues & outreaches on child rights & responsibilities and child protection; carry out campaigns to end child marriages; collect data on the prevalence of child marriages & teenage pregnancies;

# Vote: 563 Koboko District

## Workplan 9: Community Based Services

commemoration of International Days; provision of rehabilitation services to children with disabilities; provide assistive devices to people with disabilities; administration of FAL proficiency test; provision of FAL instructional materials;

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

N/A

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

#### 1. Inadequate funds

The department has insufficient funds for some of the sectors to carry out the planned activities as the department depends on local revenues

#### 2. Lack of transport

The department does not have its own means of transport to effectively carry out its planned activities.

#### 3. Poor sustainability of community projects

The department annually finances projects under different government programs/projects but because of inadequate follow up which is a result of both inadequate funds and lack of transport, the projects are poorly sustained and hence low value for money.

## 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>			
<i>Recurrent Revenues</i>	90,175	14,411	56,074
District Unconditional Grant (Non-Wage)	14,591	3,356	22,591
District Unconditional Grant (Wage)	29,125	4,013	27,283
Locally Raised Revenues	4,200	0	6,200
Multi-Sectoral Transfers to LLGs	2,067	1,644	
Support Services Conditional Grant (Non-Wage)	40,192	5,398	
<i>Development Revenues</i>	31,001	22,244	102,500
District Discretionary Development Equalization Gran	30,334	5,972	2,500
Donor Funding		15,971	100,000
Multi-Sectoral Transfers to LLGs	666	301	
<b>Total Revenues</b>	<b>121,176</b>	<b>36,656</b>	<b>158,574</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	99,634	16,486	56,074
Wage	29,125	4,013	27,283
Non Wage	70,509	12,473	28,791
<i>Development Expenditure</i>	21,542	19,880	102,500
Domestic Development	21,542	3,909	2,500
Donor Development	0	15,971	100,000
<b>Total Expenditure</b>	<b>121,176</b>	<b>36,366</b>	<b>158,574</b>

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

Planning Unit planned to receive Ushs. 30,294,000 in the first quarter of FY 2015/16 with Ushs.24,908,000 for recurrent expenditure and Ushs. 5,386,000 for development expenditure in the department. But by the end of the quarter the Unit was able to receive Ushs. 36,656,000 representing 121% revenue performance in the quarter. This over performance is attributed to the funds received under UNICEF for birth registration which was not budgeted. The Unit spent Ushs. 36,366,000 in the quarter repes

# Vote: 563 Koboko District

## Workplan 10: Planning

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

Planning Unit plans to receive Ushs. 158,574,000 in the FY 2016/17 of this Ushs. 27,283,000 has been earmarked for wages, Ushs. 28,791,000 for non wage while Ushs. 102,000,000 for development expenditure

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

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

One performance contract produced and submitted to MoFPED, three DTPC meetings organized and minutes produced, one monitoring of projects done

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

Production of the quarterly OBTR reports, 4 monitoring reports produced, salaries paid to staff, printing and distribution of birth certificates for children under the age of five years

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

Procurement of 1 vehicle, procurement of 1 camera, procurement of 2 computers, procurement of 1 photo copier and procurement of office furniture

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

Not applicable

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

#### 1. Inadequate staffing

There is only one staff in the unit hence affecting the performance of the unit

#### 2. Lack of transport

The unit does not have means of transport hence affecting the monitoring of projects

#### 3. Inadequate funding

Most of the activities remain unimplemented as the unit has no direct funding from centre

## Workplan 11: Internal Audit

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	55,660	11,762	37,251
District Unconditional Grant (Non-Wage)	6,153	1,415	8,000
District Unconditional Grant (Wage)	25,710	5,899	25,710
Locally Raised Revenues	1,541	0	3,541
Multi-Sectoral Transfers to LLGs	20,856	4,448	
Support Services Conditional Grant (Non-Wage)	1,400	0	
<i>Development Revenues</i>	1,500	375	1,500
District Discretionary Development Equalization Grant	1,500	375	1,500

# Vote: 563 Koboko District

## Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>57,160</b>	<b>12,137</b>	<b>38,751</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>57,160</i>	<i>12,137</i>	<i>37,251</i>
Wage	36,420	8,566	25,710
Non Wage	20,740	3,571	11,541
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>1,500</i>
Domestic Development	0	0	1,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>57,160</b>	<b>12,137</b>	<b>38,751</b>

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

Audt department planned to receive Ushs. 14,290,000 in the first quarter of FY 2015/16 all for recurrent expenditure but was able to receive Ushs. 12,137,000 representing 85% revenue performance in the quarter. The department spent a total of Ushs. 12,137,000 representing 85% expenditure performance with Ushs. 8,566,000 spent on wages while Ushs. 3,571,000 was spent on non wage expenditures in the quarter.

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

The workplan expenditures for 2016/17 to Internal Audit department is based on a total revenue of Shs, 38,751,000, comprising of Locally Raised Revenue, District Unconditional Grant (Non-wage and Wage), and District Discretionary Development equalization Grant. This has been allocated to both Management of internal Audit office and internal Audit. This indicates 6% increase from the previous financial year of Shs 36, 304,000=.

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

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

the releases for the quarter was spent on undertaking financial audit for the first quarter, purchase of office stationery, other small office equipments and airtime for cordination, and facilitation to Local Governments Budget preparation workshop.

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

Financial systems reviewed in all District Departments and LLGs, Revenue Audits undertaken in all the LLGs, All projects reviewed for value for money, Quarterly Internal Audit reports prepared and submitted by due dates while offering sound recommendations on the effectiveness of risk management, internal controls and governance and monitoring of implementation of internal audit recommendation. One laptop computer procured, computer accessories, stationery and other small office equipments, airt

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

Procurement of 1 motor cycle, 1 camera and 2 computers

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

N/A

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

#### 1. Lack of Substantive Head of Internal Audit

The Senior Internal Auditor has left for a greener pasture leaving only Examiners of Accounts in the department, one being a full member of ICPAU, and one other staff on secondment as Acting Examiner of Accounts from finance department.

#### 2. Inadequate Allocations to the department

The revenue allocation to the department is not sufficient enough to enable the department indertake all its planned

## **Vote: 563** Koboko District

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

activities. Un-funded priorities include the audit of schools, and health units, audit follow ups, and participating in workshops & CPDs

#### *3. Lack of Computers in the department*

Apart from the IFMS computer, the department has no other computers, and only relies on personal laptops for some of the staffs.