

# **Vote: 607** Kole District

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## **Structure of Budget Framework Paper**

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**A: Revenue Performance and Plans**

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## Foreword

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The Local Budget Framework Paper (LGBFP) is a necessity by all actors in local government service delivery meant to implement the National Development Planning and the Budgeting process. This BFP for 2016-2017 is aligned to the core priorities in the National Development Plan II, which essentially are strategic focus on interventions aimed at enhancing service delivery Viz:-increase in households incomes, enhancement of human capital development, creation of employment especially in production sectors, improvement in stock and quality of economic infrastructure(energy, roads etc),increasing access to quality social services, promotion of sustainable population and use of environment and natural resources, accelerated production and productivity, and improving investment and business competitiveness in order to achieve rapid socio-economic recovery and development in the District. All the a aforementioned focus, have been possible given the function of decentralization in regards to power in financial decision making and devolution of powers to local government ,cognizant, of the importance of participatory and evidence based bottom up planning as enshrined in the constitution of the Republic of Uganda and Local Government act 2008.However,our wishes and aspirations cannot be fully serviced, in the absence of sufficient financial support both from the centre and revenue of local government. Local governments are obliged to meet obligations such as co-funding, court cases, operation and maintenance and other administrative work, hence an ardent call for more support from the centre. We pledge to address a multi-dimensional consensus arrived at during the District Budget conference, so as to achieve meaningful service delivery, and in that regard, I extend my heartfelt appreciation to all stakeholders for their participation and articulation of issues to be addressed during the Budget Conference. Finally, let me thank in a very special way all relevant stakeholders who were actively involved in the preparation of this paper.

**Hon. Peter Ocen**  
**CHAIRMAN LCV KOLE DLG**

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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	454,753	77,915	0
2a. Discretionary Government Transfers	2,131,568	455,510	3,516,213
2b. Conditional Government Transfers	13,545,541	2,996,461	12,536,844
2c. Other Government Transfers	1,019,098	220,937	1,183,024
4. Donor Funding	263,952	74,958	21,929
<b>Total Revenues</b>	<b>17,414,912</b>	<b>3,825,780</b>	<b>17,258,011</b>

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

By the end of quarter one FY 2015/2016, the district's total receipts stood at UGX 3.841 billion. Of this, UGX 74.958 million was inform of donor funding, UGX 101.758 million was inform of Local Development Grant (20%), UGX 214.614 million was inform of Other Government Transfers (21%), UGX 3 Billion was Conditional Government Transfers (22%), UGX 371.122 million was Discretionary Government Transfers(24%), and UGX 77.915 million was inform of Locally Raised Revenue (17%).Low staffing level at

#### Planned Revenues for 2016/17

In the coming FY year 2016/2017, the total district's budget will slightly increase by 1%. The increase will come from new reform that proposes increment in Local Development grant as well as Unconditional Grant Non-Wage. Discretionary Government Transfers will increase by 65%, Other Government Transfers by 16%. Conditional Government Transfers will fall by 7% as a result of fall in Development Grant. Planned LRR will also fall by 32% as a result of making realistic forecast.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	885,462	153,632	1,156,936
2 Finance	277,674	84,013	349,490
3 Statutory Bodies	698,051	118,696	542,244
4 Production and Marketing	417,494	73,915	408,902
5 Health	2,096,234	385,287	1,707,850
6 Education	10,214,180	2,202,072	10,473,034
7a Roads and Engineering	1,610,332	84,275	1,675,364
7b Water	597,596	18,974	472,546
8 Natural Resources	104,116	23,829	162,825
9 Community Based Services	217,599	104,651	424,917
10 Planning	335,785	28,742	155,609
11 Internal Audit	47,871	11,453	38,293
<b>Grand Total</b>	<b>17,502,392</b>	<b>3,289,539</b>	<b>17,568,011</b>
Wage Rec't:	10,617,806	2,368,179	10,680,836
Non Wage Rec't:	4,010,834	782,175	3,890,925
Domestic Dev't	2,609,799	88,416	2,974,320
Donor Dev't	263,952	50,768	21,929

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

By the end of quarter one FY 2015/2016, the overall district expenditure performance experienced a shortfall of 3%. All departments except Internal Audit were unable to absorb all fund allocated to them. Good performances were experienced exhibited by Administration (90%), Finance (98%), Statutory Bodies (94%), and Education (95%). Poor

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## Executive Summary

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performance by remaining departments resulted from can be attributed to procurement process which was still at evaluation stage.

### *Planned Expenditures for 2016/17*

The district's total budget is anticipated to slightly increase by UGX 65.619 million (0.004%). The reform initiated by MoFPED to increase Local Government autonomy on Local Development Grant will increase expenditure plans for Administration by 31%, Finance by 26%, Natural Resources 56%, Education by 3%, and Health by 4%. That of Community Based Services will increase by 95% as a result of government decision to increase Youth Livelihoods fund. Other remaining departments will experience shortf

### *Medium Term Expenditure Plans*

In the medium term, the district will put focus on improving primary education performance through proving required infrastructure. The district will also focus more on livelihoods enhancement. The district will also focus on improving primary health care delivery. Improving value addition on agricultural outs will as well be one of the main focuses. Human Capital development and HIV/AIDs sensitization, Energy sensitization will as well be the focus of the district.

### **Challenges in Implementation**

The district is faced with a number of problems as far as implementation of its future plans is concern. Poor attitude toward work among some staff has continued to compromise quality of output produced. The district plans to address this by using disciplinary measures against late coming to work and persistence absenteeism from duty. Inadequate computer knowledge among staff is also another big challenge. The district plans to address this through tailor made compulsory computer training.

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## A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>454,753</b>	<b>77,915</b>	
Registration of Businesses	5,350	0	
Animal & Crop Husbandry related levies	2,500	0	
Application Fees	27,171	5,247	
Business licences	8,250	0	
Court Filing Fees	770	0	
Land Fees	350	0	
Local Service Tax	66,570	21,744	
Market/Gate Charges	288,910	6,100	
Miscellaneous	1,200	824	
Other Fees and Charges	41,500	1,500	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,181	0	
Sale of (Produced) Government Properties/assets		3,182	
Other licences	8,000	39,318	
<b>2a. Discretionary Government Transfers</b>	<b>2,131,568</b>	<b>455,510</b>	<b>3,516,213</b>
District Discretionary Development Equalization Grant	508,792	101,758	1,553,923
Urban Unconditional Grant (Non-Wage)	45,943	11,486	65,247
Urban Discretionary Development Equalization Grant	0	0	104,785
District Unconditional Grant (Wage)	996,454	204,297	989,136
District Unconditional Grant (Non-Wage)	459,160	114,790	681,917
Urban Unconditional Grant (Wage)	121,219	23,179	121,205
<b>2b. Conditional Government Transfers</b>	<b>13,545,541</b>	<b>2,996,461</b>	<b>12,536,844</b>
Sector Conditional Grant (Non-Wage)	1,446,079	429,851	1,647,998
Sector Conditional Grant (Wage)	9,684,264	2,140,703	9,684,267
Support Services Conditional Grant (Non-Wage)	357,971	56,881	111,229
Development Grant	1,879,183	369,025	1,061,022
Transitional Development Grant	178,043	0	32,327
<b>2c. Other Government Transfers</b>	<b>1,019,098</b>	<b>220,937</b>	<b>1,183,024</b>
Central Government transfer for Ex-gratia was more than the encrypted file figure		3	
Youth Livelihoods		63,073	
Low cost sealing Urban (URF)	400,000	0	
NUSAF		0	302,698
Youth Livelihoods revolving fund		0	212,861
Ugandan Aids Commission		0	10,000
Other Transfers from Central Government		16,059	
Women enterprise fund		0	78,368
Uganda Aids Commission	40,000	0	
Road Maintenance (Road Fund)	579,098	121,826	
Refund by Canoleo Youth group in Alito		7,955	
Road Maintenance (Road Fund)		0	579,098
Refund by Aparo Youth group in Akalo		6,312	
NUSAF		5,708	
<b>4. Donor Funding</b>	<b>263,952</b>	<b>74,958</b>	<b>21,929</b>
USAID-Strengthening Decentralization	149,169	59,295	
UNICEF	15,857	9,663	
Global fund	6,072	0	
Expanded Programme of Immunization	92,855	0	
Energy Mainstreaming fund (GIZ)		6,000	

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## A. Revenue Performance and Plans

Donor Funding		0	21,929
<b>Total Revenues</b>	<b>17,414,912</b>	<b>3,825,780</b>	<b>17,258,011</b>

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

#### (i) Locally Raised Revenues

By the end of first quarter 2015/2016, the performance of Locally Raised Revenue experienced a shortfall of 33%. Out of planned UGX 113.688 million, the district realized only UGX 77.915 million. No revenue inform of Court filing fees, Registration of business, business licenses, animal and crop husbandry related levies, registration of death, birth, or mirages, and land fees was realized. Despite this poor performances, Miscellaneous revenue, Local Service Tax, and Other Licenses registered im

#### (ii) Central Government Transfers

Revenue performance of Other Government Transfers by the end of quarter one 2015/2016 stood at UGX 212.907 million. It experienced a shortfall of UGX 41.867 million. The deficiency resulted from non disbursement of fund meant for HIV/AIDs activities by Uganda Aid Commission, below the target disbursement by Uganda Road Authority, non disbursement of fund for low cost ceiling in Ayer Town Council by Uganda Road Authority. The district received some unplanned fund in terms of Other Government Tra

#### (iii) Donor Funding

Revenue performance of donor fund was impressive by the end of quarter one 2015/2016. It was in excess of the target by 3%. The good performance resulted from excess performance under USAID-SDS project and UNCIEF. However, despite this good performance, the district failed release some of the anticipated donor fund under Global fund and Expanded Programme of Immunization.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In the coming FY 2016/2017, the district anticipates to collect UGX 310 million inform of locally raised revenue. This reduction resulted from unrealistic targeting of LRR in the previous Financial Years by the district. Much of this will come inform of Market Gate collection, Local Service Tax from staff and persons working with NGOs in the district. The district plans to improve on revenue management as well as identifying other new revenue sources. In comparison to FY 2015/2016, the district

#### (ii) Central Government Transfers

In the coming FY 2016/2017, the district anticipates to receive a total of UGX 17.236 billion as Central Government Transfers. In comparison to FY 2015/2016 budget, the district anticipates a 3% increment on Central Government Transfers. The slight increment results from the approved reform by MoFPED which gives Local Governments more autonomy powers to localize allocation of some development grant that will address their local development challenges. Because of this, two new grants called

#### (iii) Donor Funding

The district anticipates more donor funding especially as more focus is now on addressing Youth unemployment. However as of now, it is hard for it to anticipate exactly how much donor fund will come in the district. So far only UNICEF has a running MOU on birth and death registration and OVCs. The district will endeavor to market it DDPII to potential donors.

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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>	772,506	148,541	632,216
District Unconditional Grant (Non-Wage)	71,378	23,728	69,616
District Unconditional Grant (Wage)	316,734	43,815	173,740
Locally Raised Revenues	98,639	12,456	50,000
Multi-Sectoral Transfers to LLGs	263,473	52,432	227,631
Other Transfers from Central Government		2,510	
Support Services Conditional Grant (Non-Wage)	22,283	5,571	111,229
Unspent balances – Locally Raised Revenues		8,030	
<i>Development Revenues</i>	112,956	22,197	524,720
District Discretionary Development Equalization Gran	73,488	16,541	121,690
Multi-Sectoral Transfers to LLGs	39,468	5,656	403,029
<b>Total Revenues</b>	<b>885,462</b>	<b>170,738</b>	<b>1,156,936</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	772,506	140,001	632,216
Wage	316,734	53,025	232,031
Non Wage	455,772	86,976	400,186
<i>Development Expenditure</i>	112,956	13,630	524,720
Domestic Development	112,956	13,630	524,720
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>885,462</b>	<b>153,632</b>	<b>1,156,936</b>

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

During the quarter under review, the department received UGX 170.738 million against planned UGX 221.365million. The department experienced a revenue shortfall of 23%. The shortfalls resulted from poor performance of LRR(51%), Multi-Sectoral Transfers to LLGs(80%), District Unconditional Grant Wage (55%), and LGMSD (80%). The poor performance of LRR resulted from poor revenue mobilization and management. Poor wage performance resulted from unexplained frequent disappearance of names especially

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

Total anticipated revenue in comparison to FY 2015/2016 is expected to increase by 31%. Recurrent revenue will experience 18% shortfall resulting from expected drop of District Unconditional Grant non Wage and Multi-Sectoral Transfer to LLGs. Inclusion of revenue for pension under Administration will increase Support Services Conditional Grant by 339%. Development revenue will increase by 365% resulting from the new DDEG and SDDEG. 55% of the total budget will go towards recurrent spending.

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

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

UGX 2.4 billion paid to 1,558 staff in three months. 41 staff whose names were erroneously deleted reactivated. One vehicle serviced. Two contract Staff wages for three months paid. Reports submitted to ministry of Local Government, Pension and Gratuity paid for two months. 46 staff trained on budget performance reporting. 01 monitoring report produced.

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

UGX 2.4 billion paid to 1,558 staff in three months. 41 staff whose names were erroneously deleted reactivated. One vehicle serviced. Two contract Staff wages for three months paid. Reports submitted to ministry of Local Government,

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## Workplan 1a: Administration

Pension and Gratuity paid for two months. 46 staff trained on budget performance reporting. 01 monitoring report produced.

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

A fully completed administration office block shall be in place at the district headquarters and connected to the internet.

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

Technical back up support from the center. Budgeting and planning support from GAPP.

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

#### 1. Transport

Administration department has only one double carbin pick-up used by the Chief Administrative officer. This has hindered supervisory role of the Department.

#### 2. Office space

Two third of the staff under administration have no office space. This has humpered prover planning and concentration in the department.

#### 3. Equipments

Inadequate office desks and chairs and related facilities such as cabinets and book shelves have compromised proper records keeping and management in the department.

## 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>	265,316	75,700	349,490
District Unconditional Grant (Non-Wage)	20,638	13,594	26,054
District Unconditional Grant (Wage)	93,378	27,345	146,484
Locally Raised Revenues	30,140	5,249	20,000
Multi-Sectoral Transfers to LLGs	89,524	24,958	156,952
Support Services Conditional Grant (Non-Wage)	31,635	4,555	
<i>Development Revenues</i>	12,359	10,024	0
District Discretionary Development Equalization Gran	6,904	1,859	
Multi-Sectoral Transfers to LLGs	5,455	1,905	
Other Transfers from Central Government		6,260	
<b>Total Revenues</b>	<b>277,674</b>	<b>85,724</b>	<b>349,490</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	265,316	75,655	349,490
Wage	118,332	28,806	108,572
Non Wage	146,984	46,848	240,918
<i>Development Expenditure</i>	12,359	8,358	0
Domestic Development	12,359	8,358	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>277,674</b>	<b>84,013</b>	<b>349,490</b>

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

By the end of the quarter under review, the department received UGX 85.724 million above planned UGX 69.419 million. This represented an excess revenue performance of 24%. The good performance resulted from excess performance of Multisectoral Transfers to LLGs, District Unconditional Grant Non Wage, District Unconditional Grant



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## Workplan 2: Finance

Wage and district equalization grant. Change in the budget cycle as well as finalization of district development plan II increased planned spending on activities under bu

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

In comparison to FY 2014/2015, anticipated revenue of the department will increase by 31%. The entire fund will go towards meeting recurrent expenditures. Of this, 45% will cater for wage expenditure and the remaining balance will cater for non Wage expenditures. Wage expenditure is expected to fall by 8% as a result of the retirement of the former CFO. Non Wage expenditure is expected to increase by 64% as a result increased Unconditional grant share of

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

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

Monthly, quarterly, and annual Financial Reports prepared and submitted to DEC, CAO and OAG. Local revenue mobilization conducted in the entire district and total of UGX 77.914 million collected. BFP for district & LLGs produced. 4 Copies of Final Accounts & Board of Survey submitted to OAG Gulu.

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

Monthly, quarterly, and annual Financial Reports prepared and submitted to DEC, CAO and OAG. Local revenue mobilization conducted in the entire district and total of UGX 77.914 million collected. BFP for district & LLGs produced. 4 Copies of Final Accounts & Board of Survey submitted to OAG Gulu.

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

To have a full equipped treasury staff in areas of information technology. Where accounting packages shall be in use so as to provide timely and accurate information to all stakeholders, which is reliable, dependable. Ensure that there is custody of all government documents by having a full equipped and secure office. This is in line with the government national vision.

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

The central government shall provide trainings/ workshops - under budgeting process by the MOFPED, done usually before the annual budgeting process. To attend national workshops under different sector line ministries especially UNRA, MOH on the proper accountability and use of government resources.

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

#### 1. Office space

The current structures cannot effectively house the current staff, lack the necessary office utilities and equipments for a good working office environment

#### 2. Transport means

The department has no single means of transport, to allow especially the revenue section carry out revenue mobilization.

#### 3. Capacity gap

Available staff still need to be trained to suit the current demand of professionals, to ensure that there is accuracy and proper work done as per the national and international standards.

## 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>			
Recurrent Revenues	682,051	122,932	542,244
District Unconditional Grant (Non-Wage)	74,951	19,739	267,774

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## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	198,798	36,058	142,718
Locally Raised Revenues	16,198	1,014	40,000
Multi-Sectoral Transfers to LLGs	88,050	19,911	91,751
Other Transfers from Central Government		3	
Support Services Conditional Grant (Non-Wage)	304,053	45,755	
Unspent balances – UnConditional Grants		451	
<i>Development Revenues</i>	<i>16,000</i>	<i>4,000</i>	<i>0</i>
District Discretionary Development Equalization Gran	16,000	4,000	
<b>Total Revenues</b>	<b>698,051</b>	<b>126,932</b>	<b>542,244</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>698,051</i>	<i>118,696</i>	<i>542,244</i>
Wage	165,548	36,994	153,806
Non Wage	532,503	81,702	388,438
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>698,051</b>	<b>118,696</b>	<b>542,244</b>

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

The department's revenue performance by the end of the quarter stood at 73%. Out of planned UGX 174.513 million, only UGX 126.932 million was realized during the quarter under review. The shortage resulted from poor performance of some grants that came direct from the center. Wage performance stood at 187% because the department had not captured well the anticipated wage by the time of budget approval.

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

In the coming FY 2016/2017, the total anticipated revenue for the department will fall by 22%. The expected fall will come from non release of support service that has been shifted to Administration. Out of the total expected budget, 40% will cater for Wage Expenditures and the remaining 60% will cater for Non Wage expenditures. Wage expenditure is expected to fall because term of office the Chairman DSC has ended. All other grant will experience slight increment.

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

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

LGPAC sat 08 times to review Auditor Genral responses as well as hearing appeal from staff recommended fro recoveries. Council meetings were held and relevant issues discussed

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

LGPAC sat 08 times to review Auditor Genral responses as well as hearing appeal from staff recommended fro recoveries. Council meetings were held and relevant issues discussed

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

Formulation of bye laws and ensuring quilty service provision.

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

Technical back up support from Ministry of Local Government and GAPP project

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

#### 1. Office Space

DEC members do not have offices and the district lacks council board room

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## Workplan 3: Statutory Bodies

### 2. Conflict

The Council is torn apart with Internal Conflicts among Councilors

### 3. Transport

District Chairperson uses vehicle for health

## Workplan 4: Production and Marketing

### (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>	384,494	82,610	350,507
District Unconditional Grant (Non-Wage)	10,000	2,500	
District Unconditional Grant (Wage)	102,378	30,457	120,119
Locally Raised Revenues	15,000	2,501	
Multi-Sectoral Transfers to LLGs	8,483	368	12,025
Sector Conditional Grant (Non-Wage)	105,197	26,299	74,944
Sector Conditional Grant (Wage)	143,436	20,485	143,418
<i>Development Revenues</i>	33,000	2,000	58,395
District Discretionary Development Equalization Gran	33,000	2,000	58,395
<b>Total Revenues</b>	<b>417,494</b>	<b>84,610</b>	<b>408,902</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	392,494	73,915	350,507
Wage	245,814	50,942	263,538
Non Wage	146,680	22,973	86,969
<i>Development Expenditure</i>	25,000	0	58,395
Domestic Development	25,000	0	58,395
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>417,494</b>	<b>73,915</b>	<b>408,902</b>

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

Out of planned UGX 104.373 million, the department received only UGX 84.610 million on its account during the quarter under review. The shortage experienced resulted from poor performance of Conditional Grant to Agric Extension Salaries, Locally Raised Revenue, Multi-Sectoral Transfers to LLGs, and LGMSDP. The department was not allocated the expected LRR revenue because part of it was spent under Administration to cater for salary and pension processing. The district has not recruited all the r

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

The total revenue for the department in the coming Financial Year is anticipated to fall 2%. Out of this budget, 64% will go towards meeting wage expenditure leaving only 36% for service delivery. Share of Development grant will form 14% of the planned target unlike 8% in the current FY. This increment will mainly come from the DDEG grant from LLGs and Sector Conditional Grant (Wage). Sector Conditional Grant Non Wage will fall by 29% has result of collapsing grant to DDEG.

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

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

No contract awarded yet. 32 dogs vaccinated with anti rebbies in Ayer subcounty. 60 livestock treated routinely. 200 cattle inspected and verified for restocking. 3 supervision visits conducted in the sub counties of Akalo, , Alito, and Ayer Town

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

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## Workplan 4: Production and Marketing

No contract awarded yet. 32 dogs vaccinated with anti rabies in Ayer subcounty. 60 livestock treated routinely. 200 cattle inspected and verified for restocking. 3 supervision visits conducted in the sub counties of Akalo, Alito, and Ayer Town

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

Promotion of vegetable oil production, promotion of agro processing, pest and disease control, soil and water conservation and water for production

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

World Vision is promoting food fortification in kole District, while Child fund is also promoting banana & livestock production

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

#### 1. Slow procurement process

Most of the procurement in the department are small scale hence they don't easily attract bidders thus delaying the whole process.

#### 2. Untimely release of fund from the center

Funds tend to come towards the end of the first month in a quarter thus delaying the implementation of planned activities

#### 3. Staffing Level

Low staffing level especially Extension staff.

## 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>			
<i>Recurrent Revenues</i>	1,420,900	336,319	1,454,176
District Unconditional Grant (Non-Wage)	18,000	1,500	
District Unconditional Grant (Wage)		0	87,576
Locally Raised Revenues	15,000	0	
Multi-Sectoral Transfers to LLGs	5,260	498	22,161
Other Transfers from Central Government	40,000	0	
Sector Conditional Grant (Non-Wage)	156,774	39,193	158,542
Sector Conditional Grant (Wage)	1,185,867	295,127	1,185,897
<i>Development Revenues</i>	675,333	103,434	253,674
Development Grant	220,695	44,139	111,705
District Discretionary Development Equalization Grant	10,000	0	30,000
Donor Funding	248,095	59,295	21,929
Multi-Sectoral Transfers to LLGs	18,500	0	57,713
Transitional Development Grant	178,043	0	32,327

# Vote: 607 Kole District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>2,096,234</b>	<b>439,752</b>	<b>1,707,850</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,420,900</i>	<i>325,819</i>	<i>1,454,176</i>
Wage	1,185,867	295,127	1,261,526
Non Wage	235,034	30,692	192,650
<i>Development Expenditure</i>	<i>675,333</i>	<i>59,468</i>	<i>253,674</i>
Domestic Development	427,238	8,699	231,745
Donor Development	248,095	50,768	21,929
<b>Total Expenditure</b>	<b>2,096,234</b>	<b>385,287</b>	<b>1,707,850</b>

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

The department received 21% of its planned annual budget by the end of the quarter under review. Of this, UGX 46.096 million was not spent during the quarter under review. Poor performance of Locally Raised Revenue, Other Government Transfers (HIV/AIDS fund), Multi-Sectoral Transfers to LLGs, Unconditional Grant Non-Wage, Conditional Transfers to PHC-development, Sanitation and Hygiene Grant, and LGMSDP contributed to this 16% revenue shortage. High cost of running decentralized salary and pension

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

In the coming Financial Year the annual anticipated budget of the department will fall by 19% in comparison of last year's budget. 68% of this will go towards meeting recurrent expenditures. 85% of the total recurrent budget will go towards wage expenditures. Capital Development expenditures are expected to fall by 61% as a result of enormous decrease in donor fund. Conditional grant to PHC development will also experience shortfalls.

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

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

150 Health Workers paid salary for three months, 02 District Health Team meetings held. 01 District Health Management Team meeting held. 01 performance review meeting held. 11 Health Centers supervised and supervision reports produced. 104,154 patients visited outpatient departments in the entire district. 4,489 were admitted in various government health centers. 1,073 deliveries conducted successfully in the entire district. 6,062 children immunized

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

150 Health Workers paid salary for three months, 02 District Health Team meetings held. 01 District Health Management Team meeting held. 01 performance review meeting held. 11 Health Centers supervised and supervision reports produced. 104,154 patients visited outpatient departments in the entire district. 4,489 were admitted in various government health centers. 1,073 deliveries conducted successfully in the entire district. 6,062 children immunized

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

Provision of Basic Health Services

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

Safe male circumcision, HIV/AIDS sensitization, and indoor residual spray

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

#### 1. Office space

The department is housed in a small three roomed house. The space can not house all staff since new ones have been recruited.

#### 2. Transport

The department lacks efficient transport means for coordinating and supervising health service provision

# Vote: 607 Kole District

## Workplan 5: Health

3.

## 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>	9,584,082	2,194,057	9,798,168
District Unconditional Grant (Non-Wage)	24,000	6,000	
District Unconditional Grant (Wage)	62,238	16,316	105,014
Locally Raised Revenues	12,000	0	
Multi-Sectoral Transfers to LLGs	12,838	300	8,907
Sector Conditional Grant (Non-Wage)	1,118,045	346,350	1,329,296
Sector Conditional Grant (Wage)	8,354,961	1,825,091	8,354,952
<i>Development Revenues</i>	630,098	123,063	674,865
Development Grant	550,499	110,100	285,774
District Discretionary Development Equalization Grant	10,000	0	120,000
Multi-Sectoral Transfers to LLGs	69,599	12,963	269,092
<b>Total Revenues</b>	<b>10,214,180</b>	<b>2,317,120</b>	<b>10,473,034</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	9,584,082	2,194,055	9,798,168
Wage	8,354,961	1,841,407	8,419,965
Non Wage	1,229,120	352,648	1,378,203
<i>Development Expenditure</i>	630,098	8,017	674,865
Domestic Development	630,098	8,017	674,865
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,214,180</b>	<b>2,202,072</b>	<b>10,473,034</b>

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

The department revenue performance experienced a shortage of 9% by the end of the quarter review. Only UGX 2.317 billion of the planned UGX 2.553 billion was realized. Poor performance of Conditional Grant to SFG, Conditional Grant to tertiary and Conditional Grant to Primary salaries, LRR and Multisectoral Transfers to LLGs were responsible for this below the target performance. Frequent disappearance of teachers name from the payroll was one the reasons why Conditional Grant to Primary salarie

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

In the coming FY, the department's total budget is projected to increase by 3%. Out of the expected budget, 94% will cater for recurrent expenditure. Of this, 86% will go towards wage expenditures leaving only a small portion for service delivery provision. The overall slight increment will be contributed by respective increases of the flowing grants:- Multi-Sectoral Transfers to LLGs, DDEG, Sectoral Conditional Grant, and District Unconditional Grant Wage.

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

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

No construction project was done as procurement process was still at evaluation level. Number of teachers paid salaries were not impressive because of continues disappearance of some teachers name from the payroll. Pupils still continue drop out schools especially in upper primary schools due lack of provision of lunch in school as well as poor hygiene for girls. School inspection exercise greatly improved and a number issues have been brought out during inspection.

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

# Vote: 607 Kole District

## Workplan 6: Education

No construction project was done as procurement process was still at evaluation level. Number of teachers paid salaries were not impressive because of continues disappearance of some teachers name from the payroll. Pupils still continue drop out schools especially in upper primary schools due lack of provision of lunch in school as well as poor hygiene for girls. School inspection exercise greatly improved and a number issues have been brought out during inspection.

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

In the Medium term, the department will focus on classroom construction, Teachers houses construction, and supply of furniture

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

Training of teachers on Early Childhood education

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

#### 1. Transport

The department lacks transport for inspector of schools

2.

3.

## Workplan 7a: Roads and Engineering

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,054,957	139,370	1,007,927
District Unconditional Grant (Non-Wage)	6,000	1,500	
District Unconditional Grant (Wage)	42,450	11,739	38,460
Locally Raised Revenues	10,000	2,400	
Multi-Sectoral Transfers to LLGs	562,495	21,520	8,706
Other Transfers from Central Government	434,012	102,212	960,761
<i>Development Revenues</i>	555,376	106,216	667,437
Development Grant	539,467	101,082	403,776
District Discretionary Development Equalization Gran		0	50,000
Locally Raised Revenues		2,082	
Multi-Sectoral Transfers to LLGs	15,908	3,052	213,661
<b>Total Revenues</b>	<b>1,610,332</b>	<b>245,587</b>	<b>1,675,364</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,054,957	62,844	1,007,927
Wage	50,073	13,644	46,082
Non Wage	1,004,884	49,200	961,844
<i>Development Expenditure</i>	555,376	21,431	667,437
Domestic Development	555,376	21,431	667,437
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,610,332</b>	<b>84,275</b>	<b>1,675,364</b>

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

The department received 15% of its annual budget by the end of the quarter under review. This was below planned

# Vote: 607 Kole District

## Workplan 7a: Roads and Engineering

target by 10%. The shortage experienced came from Other Transfers from Central Government, Multi-Sectoral Transfers to LLGs, Locally Raised Revenue, and Road Rehabilitation Grant. The district is unable to explain the 25% shortage under Road Rehabilitation Grant and the 6% shortage under Other Transfers from Central Government (Uganda Road Fund) as decision on the amount disbursed rely

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

In the coming FY 2016/2017, the department anticipates a slight increment on its total annual budget. Both Recurrent and Development revenues are expected to increase. Development expenditure will increase by 20% as a result of expected increase of the share of Multi-Sectoral Transfers to LLGs. LLGs have budget at their own discretion more fund under roads to be financed by the new grant called SDDEG. Only 03% of the budget will go towards wages.

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

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

The District Tipper Truck, registration number LG - 0003- 058 and the JMC field Support Vehicle Reg. No. LG-0006 - 058 were fully serviced including the Procurement and replacement of tyres for the Tipper Truck,. The District Road Committee meeting was held to ascertain the successes and challenges encountered in the Road Sector the previous Financial Year. The Road Condition Survey was undertaken to verify the performance and level of service of the District Road Networks to give an insight on

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

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

Improving accessibility in all parts of the district by providing all weather road network to all corners of the district.

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

The district will continue cooperating with other development partners in the construction, rehabilitation, and maintenance of roads. CAIP project is one such project.

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

#### 1. Office space

The department is squeeze in a small room in the main building

#### 2. Equipments

The department needs more road equipments to complete work on time

#### 3. Staff level

Low staffing level in the department. No substantive appointed District Engineer and other assistant engineers and lower technical staff.

## 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>			
Recurrent Revenues	29,074	6,457	49,328



# Vote: 607 Kole District

## Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Non-Wage)	6,000	1,500	
District Unconditional Grant (Wage)	13,074	4,046	13,074
Locally Raised Revenues	10,000	808	
Sector Conditional Grant (Non-Wage)	0	0	36,254
Unspent balances – UnConditional Grants		103	
<i>Development Revenues</i>	<i>568,521</i>	<i>113,704</i>	<i>423,218</i>
Development Grant	568,521	113,704	259,767
District Discretionary Development Equalization Grant		0	30,000
Multi-Sectoral Transfers to LLGs		0	133,450
<b>Total Revenues</b>	<b>597,596</b>	<b>120,161</b>	<b>472,546</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>29,074</i>	<i>4,046</i>	<i>49,328</i>
Wage	13,074	4,046	13,074
Non Wage	16,000	0	36,254
<i>Development Expenditure</i>	<i>568,521</i>	<i>14,928</i>	<i>423,218</i>
Domestic Development	568,521	14,928	423,218
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>597,596</b>	<b>18,974</b>	<b>472,546</b>

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

During the quarter under review, the department received UGX 120.161 million out of planned UGX 149.399 million. This was below the planned target by 20%. Poor revenue performance of Locally Raised Revenue and Conditional Transfer for Rural Water contributed to this below the target performance. However, wage performance was in excess by 24%. This resulted from the salary reporting of the driver. The department was unable to absorb all funding realized. A total of UGX 101.187 million remained un

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

The annual budget for the department will fall by 21% in the coming Financial Year as a result of expected reduction in the Sector Development grant. The Sector development grant is expected to fall by 54%. 10% of the entire budget will cater for recurrent expenditures. Of this 54% will be go towards wage expenditures. Capital development expenditure that will account for 90% of the annual budget will experience a 26% reduction in comparison to last year's budget due to budget cut from the centre

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

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

Of the planned activities, the department did not achieve much. 01 Coordination and advocacy meeting was conducted at the district as well as dissemination of relevant information in the department. Five water user committees were revitalized in the sub-counties of Ayer, Aboke, Alito, Bala and Akalo. 22 selected user communities were sensitized on fulfillment of WatSan implementation critical requirements in the sub-counties of Alito, Ayer, Aboke, Bala, Ayer T/C and Akalo. 14 water user committee

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

Of the planned activities, the department did not achieve much. 01 Coordination and advocacy meeting was conducted at the district as well as dissemination of relevant information in the department. Five water user committees were revitalized in the sub-counties of Ayer, Aboke, Alito, Bala and Akalo. 22 selected user communities were sensitized on fulfillment of WatSan implementation critical requirements in the sub-counties of Alito, Ayer, Aboke, Bala, Ayer T/C and Akalo. 14 water user committee

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

Expanding access to clean and safe drinking water and promotion of proper and best hygiene practices

# Vote: 607 Kole District

## Workplan 7b: Water

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

World vision international will construct four water sources in Aboke sub-county. Link to progress is also intending to construct shallow wells in the entire district.

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

#### 1. Low staffing level

The sector lacks two bore hole maintenance technicians and one engineering Assistant

#### 2. Unnecessary delays in procurement process

This results into late procurement of contractors consequently leading to contracts not being executed within the required period (30th June of financial year)

#### 3. Funding

Inadequate funding from the center

## 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>	93,116	23,926	67,825
District Unconditional Grant (Non-Wage)	20,000	2,500	10,000
District Unconditional Grant (Wage)	32,944	6,972	32,944
Locally Raised Revenues	10,000	208	
Multi-Sectoral Transfers to LLGs	1,000	6,896	15,748
Sector Conditional Grant (Non-Wage)	29,172	7,293	9,134
Unspent balances – UnConditional Grants		58	
<i>Development Revenues</i>	11,000	6,000	95,000
District Discretionary Development Equalization Grant	10,000	0	80,000
Donor Funding		6,000	
Multi-Sectoral Transfers to LLGs	1,000	0	15,000
<b>Total Revenues</b>	<b>104,116</b>	<b>29,926</b>	<b>162,825</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	93,116	23,829	67,825
Wage	32,944	13,867	46,018
Non Wage	60,172	9,962	21,807
<i>Development Expenditure</i>	11,000	0	95,000
Domestic Development	11,000	0	95,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>104,116</b>	<b>23,829</b>	<b>162,825</b>

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

Budget performance of the department by the end of the period under review stood at 29%. This was above planned target by 4%. The excess performance resulted from excellent performance of Multi-Sectoral Transfers to LLGs and the donor fund for energy mainstreaming from GIZ that was not anticipated during the budgeting process. Good performances of Multi-sectoral transfer to LLGs came as a result of Wage performance of Physical Planner and Senior Lands Management. However, the department experien

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

Departmental Revenue for the financial year 2016/2017 includes; environment and natural Resources Sector Grant,

# Vote: 607 Kole District

## **Workplan 8: Natural Resources**

District Unconditional Grant, and Discretionary Development Equalization Grant, the above revenue shall be spent in the following output areas: District Natural Resources Administration, Tree Planting and Afforestation, Community Training in wetlands management, Community Training in Forestry Management, River bank and wetland restoration, and Infrastructural planning.

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

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

The department never planted any three because of prolonged dry spell. No tree planting exercise was done because of the same reason. No monitoring and compliance exercise was done during the quarter under review. 01 land disputes was registered and settled. 48 women and men were trained on environmental monitoring in the entire district. The department also trained 80 community members in wetland management. However, restoration and demarcation of wetlands did not take place.

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

The department never planted any three because of prolonged dry spell. No tree planting exercise was done because of the same reason. No monitoring and compliance exercise was done during the quarter under review. 01 land disputes was registered and settled. 48 women and men were trained on environmental monitoring in the entire district. The department also trained 80 community members in wetland management. However, restoration and demarcation of wetlands did not take place.

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

1. Afforestation.
2. Mitigation and adaptation to climate change.
3. Wetland restoration and conservation
4. Land Use Planning, Infrastructural Planning and management

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

1. National Environment Management Authority (NEMA); this is engaged in environmental policy formulation and compliance monitoring.
2. National Forestry Authority (NFA); engaged in afforestation and forestry enforcement.
3. AFSART; engaged in energy programme
4. GIZ; is engaged in energy programme.

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

#### *1. Low Staffing Level*

There is low staffing level in the department and this pose a challenge in workload and sometimes results in to delayed implementation of activities.

#### *2. Inadequate transport facility*

The department has only one motorcycle which can not meet service delivery demand in all the sectors.

#### *3. Office space*

The department lack office block and currently being housed in the production department.

## **Workplan 9: Community Based Services**

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	139,246	112,883	145,978

# Vote: 607 Kole 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 (Non-Wage)	10,000	1,500	
District Unconditional Grant (Wage)	63,028	13,517	73,845
Locally Raised Revenues	10,000	0	
Multi-Sectoral Transfers to LLGs	19,325	4,141	32,305
Other Transfers from Central Government		83,009	
Sector Conditional Grant (Non-Wage)	36,893	10,716	39,829
<i>Development Revenues</i>	<i>78,354</i>	<i>22,758</i>	<i>278,939</i>
District Discretionary Development Equalization Gran	62,497	12,850	56,676
Donor Funding	15,857	9,663	
Other Transfers from Central Government		0	222,263
Unspent balances – Conditional Grants		245	
<b>Total Revenues</b>	<b>217,599</b>	<b>135,641</b>	<b>424,917</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>139,246</i>	<i>104,536</i>	<i>145,978</i>
Wage	63,028	16,286	81,061
Non Wage	76,218	88,250	64,917
<i>Development Expenditure</i>	<i>78,354</i>	<i>115</i>	<i>278,939</i>
Domestic Development	62,497	115	278,939
Donor Development	15,857	0	0
<b>Total Expenditure</b>	<b>217,599</b>	<b>104,651</b>	<b>424,917</b>

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

During the period under review, the total revenue received by the department was above the target by 149%. The department received UGX 135.641 million above anticipated UGX 54.4 million. This over performance resulted from Youth Livelihoods Fund and NUSAF operation fund disbursed to the department as well as disbursement from UNICEF for OVC interventions. The interventions were not anticipated during the time budget approval. Wage performance stood at only 86% due low staffing level. No disburs

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

In the coming FY 2016/2017, the anticipated annual budget for the department is expected to increase by 90%. The increment will come inform of other Government Transfers under Youth Livelihoods and NUSAF projects. Overall Development expenditure is expected to increase by 256%. Likewise recurrent expenditure will increase. Wage will increase by 29% as a result of access to the payroll of the newly recruited CDOs

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

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

11 Youth Livelihoods groups have been funded. New NUSAF projects are not yet in place as NUSAF II ended. The district is waiting for the release of NUSAF III projects. No new CDD groups yet approved. The processing from Sub Counties is now nearing completion. 1771 Adult Learners were enrolled in the entire district. Birth registration mop-up exercise is ongoing but being done at the sub counties. Poultry rearing, goat rearing and VSLA are some of the livelihoods project started by the elderly an

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

11 Youth Livelihoods groups have been funded. New NUSAF projects are not yet in place as NUSAF II ended. The district is waiting for the release of NUSAF III projects. No new CDD groups yet approved. The processing from Sub Counties is now nearing completion. 1771 Adult Learners were enrolled in the entire district. Birth registration mop-up exercise is ongoing but being done at the sub counties. Poultry rearing, goat rearing and VSLA are some of the livelihoods project started by the elderly an

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

# Vote: 607 Kole District

## Workplan 9: Community Based Services

Support to disability, FAL learning, mobilization and sensitization, Youth and Women empowerment, increase in household incomes.

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

Support to the vulnerable persons under SAGE. Birth and Death registration, Support to youth under Youth Livelihood Programme

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

#### 1. Low staffing level

There is low staffing level in the department and this poses a challenge in workload and sometimes untimely implementation of activities.

#### 2. Transport means

The department does not have a single transport means and this affects departmental activity implementation

#### 3. Office space

The department does not have office space and is currently being housed in the production office block.

## Workplan 10: Planning

### (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>	130,499	15,524	135,609
District Unconditional Grant (Non-Wage)	44,735	5,000	89,038
District Unconditional Grant (Wage)	52,264	8,999	35,995
Locally Raised Revenues	33,500	1,029	10,577
Multi-Sectoral Transfers to LLGs		496	
<i>Development Revenues</i>	205,286	58,159	20,000
District Discretionary Development Equalization Gran	205,286	56,729	20,000
Multi-Sectoral Transfers to LLGs		1,280	
Unspent balances – Conditional Grants		150	
<b>Total Revenues</b>	<b>335,785</b>	<b>73,683</b>	<b>155,609</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	131,029	15,505	135,609
Wage	52,264	8,999	35,995
Non Wage	78,765	6,506	99,614
<i>Development Expenditure</i>	204,755	13,237	20,000
Domestic Development	204,755	13,237	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>335,785</b>	<b>28,742</b>	<b>155,609</b>

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

The sector received 22% of its planned budget by the end of the quarter under reporting. Out of the planned UGX 83.946 million, the sector received UGX 73.683 million (88%). Wage performance stood at 69% because the salary of District Planner was corrected downwards. Performance of Non wage recurrent expenditure experienced a shortfall of 55% to cater for salary and pension processing expenditures at the center. Similar reason explained poor performance of locally raised revenue. By the end of the quarter, t

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

# Vote: 607 Kole District

## Workplan 10: Planning

Out of the total anticipated annual budget of the department, 89% will come in form of recurrent revenue. Of this, 27% will cater for wage expenditures. In comparison to previous Financial Year, the department's annual budget is expected to fall by 54%. Capital development expenditures are anticipated to fall by 90% as a result of integrating LGMSD into District Discretionary Development Equalization Grant.

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

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

03 TPC minutes  
01 Budget Conference report  
Second Draft Development Plan II

*Plans for 2016/17 by Vote Function*

03 TPC minutes  
01 Budget Conference report  
Second Draft Development Plan II

*Medium Term Plans and Links to the Development Plan*

Enforcing budget discipline, strategic allocation of resources of on PAF areas, and partnership strengthening with donors and other government development partners

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

Backup sport by various teams from ministries on respective technical matters

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

#### 1. Staffing

Low staffing level amidst to much work

#### 2. Office space

The department is housed in a very small office block

#### 3.

The department lacks transport means for conducting regular field monitoring

## 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>	43,871	10,453	38,293
District Unconditional Grant (Non-Wage)	10,539	3,000	6,000
District Unconditional Grant (Wage)	19,168	5,034	19,168
Locally Raised Revenues	9,964	1,335	12,000
Multi-Sectoral Transfers to LLGs	4,200	84	1,125
Support Services Conditional Grant (Non-Wage)		1,000	
<i>Development Revenues</i>	4,000	1,000	0
District Discretionary Development Equalization Gran	4,000	1,000	

# Vote: 607 Kole District

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>47,871</b>	<b>11,453</b>	<b>38,293</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	47,871	11,453	38,293
Wage	19,168	5,034	19,168
Non Wage	28,703	6,419	19,125
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>47,871</b>	<b>11,453</b>	<b>38,293</b>

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

During the quarter under review, the department received UGX 11.453 million of the planned UGX 47.871 million. Of this, 44% came in as Unconditional Grant – Wage and the balance of 56% came in as Unconditional Grant -Non Wage. The department experienced a revenue shortfall of 04%. Wage performance was in excess by 05%. This resulted from the promotion of former Examiner of accounts to Internal Auditor. Revenue performance of Non Wage recurrent stood above planned target by 14%. This resulted from

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

Total anticipated annual budget of the department in comparison to previous Financial Year will fall by 20%. Wage expenditures will remain at the same level if the District did not recruit District Internal Auditor. Out of the total annual estimated budget, 50% will cater for wage expenditures. Contribution of Locally Raised revenue to the budget will also increase by 20% to cater for the reduction under District Unconditional Grant (Non-Wage).

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

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

01 Internal Audit report in place

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

01 Internal Audit report in place

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

In two years time, we planned to have a functional Department which is fully staffed as provided in the District structure and to have efficient transport means that would help the department achieve their objectives. We will also ensure that there is value for money in all the Government spending that would ensure Economy, Efficiency and Effectiveness

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

Trainings by Local Government Internal Auditors Association, Institute of Internal Auditors of Uganda and other umbrella organizations, Support from Central Government items of transport, Computers furniture and others

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

#### 1. Transport

Department have one motorcycle which is in a poor condition and impossible to use during rainy season.

#### 2. Staff attitude towards Auditors

Negative perceptions by some officers towards the auditors pose a challenge to the Department

#### 3. Funding

## **Vote: 607** Kole District

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

There is always insufficient facilitation to audit department, the budget is not funded up to 100% , this in the end affect the operation of the Department