Local Government Performance Contract FY 2016/17

**Vote: 512  Kabale District**

**Structure of Performance Contract**

**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS**

**PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS**

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

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:
1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

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

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

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

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

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

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

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

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

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

Name and Signature:  

Name and Signature:

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Chief Administrative Officer/Accounting Officer  

Kabale District  

Signed on Date:  

Permanent Secretary / Secretary to The Treasury  

MoFPED  

Signed on Date:  

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**Vote: 512** Kabale District

**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

Accounting Officer Initials: ________________
PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer’s performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers’ performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.
PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

<table>
<thead>
<tr>
<th>UShs 000's</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget</td>
<td>Receipts by End March</td>
</tr>
<tr>
<td>1. Locally Raised Revenues</td>
<td>1,711,967</td>
<td>571,102</td>
</tr>
<tr>
<td>2b. Conditional Government Transfers</td>
<td>43,849,324</td>
<td>26,496,378</td>
</tr>
<tr>
<td>2c. Other Government Transfers</td>
<td>2,103,927</td>
<td>800,697</td>
</tr>
<tr>
<td>3. Local Development Grant</td>
<td>707,607</td>
<td>0</td>
</tr>
<tr>
<td>4. Donor Funding</td>
<td>922,170</td>
<td>973,788</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>54,019,812</td>
<td>32,535,344</td>
</tr>
</tbody>
</table>

Planned Revenues for 2016/17

The district is anticipating to receive 90.8% of the District Budget from Central government transfers, from 1.7% Locally raised revenues, 7.4% from Donor funding. Generally, there is a decline in the district budget compared to last financial year 2015/2016 due to creation of Rubanda district out of Kabale. Its anticipated that 60.8% will finance staff salaries, 27.6% will cater for Recurrent expenditure, 4.2% for development expenditure while 7.4% for Donor expenditure.

Expenditure Performance and Plans

<table>
<thead>
<tr>
<th>UShs 000's</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget</td>
<td>Actual Expenditure by end of March</td>
</tr>
<tr>
<td>1a Administration</td>
<td>2,042,157</td>
<td>1,334,028</td>
</tr>
<tr>
<td>2 Finance</td>
<td>835,313</td>
<td>705,887</td>
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<tr>
<td>3 Statutory Bodies</td>
<td>8,481,336</td>
<td>826,723</td>
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<tr>
<td>4 Production and Marketing</td>
<td>942,413</td>
<td>491,631</td>
</tr>
<tr>
<td>5 Health</td>
<td>7,152,771</td>
<td>5,054,801</td>
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<tr>
<td>6 Education</td>
<td>29,843,843</td>
<td>21,333,883</td>
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<tr>
<td>7a Roads and Engineering</td>
<td>2,177,085</td>
<td>1,062,955</td>
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<td>7b Water</td>
<td>767,342</td>
<td>451,918</td>
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<tr>
<td>8 Natural Resources</td>
<td>311,992</td>
<td>119,504</td>
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<tr>
<td>9 Community Based Services</td>
<td>1,146,410</td>
<td>439,583</td>
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<tr>
<td>10 Planning</td>
<td>184,467</td>
<td>147,749</td>
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<td>11 Internal Audit</td>
<td>134,682</td>
<td>67,068</td>
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<td>Grand Total</td>
<td>54,019,812</td>
<td>32,035,730</td>
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<tr>
<td>Wage Rec’t:</td>
<td>32,642,407</td>
<td>22,965,188</td>
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<tr>
<td>Non Wage Rec’t:</td>
<td>17,819,266</td>
<td>6,650,242</td>
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<tr>
<td>Domestic Dev’t</td>
<td>2,635,968</td>
<td>1,565,866</td>
</tr>
<tr>
<td>Donor Dev’t</td>
<td>922,170</td>
<td>854,434</td>
</tr>
</tbody>
</table>

Planned Expenditures for 2016/17

Facilitating private enterprises for increased investment, employment and economic growth. This is to allow the private sector to lead the economic interventions in the district. Promotion of Production and Productivity in Primary growth Sectors especially agriculture. Strategic enterprises promotion will be the priority like temperate fruits, vegetables, coffee, and tea and livestock production. Increase the
Vote: 512  Kabale District

Executive Summary

stock and quality of strategic infrastructure to accelerate the district’s competitiveness
### Conditional, Discretionary Transfers and other Revenues to the Local Government

<table>
<thead>
<tr>
<th>UShs 000’s</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget</td>
<td>Receipts by End</td>
</tr>
<tr>
<td><strong>1. Locally Raised Revenues</strong></td>
<td>1,711,967</td>
<td>571,102</td>
</tr>
<tr>
<td>Liquor licences</td>
<td>36,983</td>
<td>24,300</td>
</tr>
<tr>
<td>Registration (e.g. Births, Deaths, Marriages, etc.) Fees</td>
<td>27,976</td>
<td>14,866</td>
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<tr>
<td>Property related Duties/Fees</td>
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<tr>
<td>Park Fees/Boda Boda</td>
<td>28,945</td>
<td>40,997</td>
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<tr>
<td>Other fees and Charges/miscellaneous</td>
<td>152,936</td>
<td>33,691</td>
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<td>Miscellaneous</td>
<td>94,543</td>
<td>14,617</td>
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<td>Market Fees</td>
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<td>173,185</td>
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<td>Local Service Tax</td>
<td>195,854</td>
<td>160,179</td>
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<tr>
<td>Registration of Businesses</td>
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<td>0</td>
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<tr>
<td>Local Government Hotel Tax</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Other Fees and Charges</td>
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<td>0</td>
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<tr>
<td>Lands and Surveys</td>
<td>47,223</td>
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<td>Land Fees (Kiruruma Farm)</td>
<td>11,800</td>
<td>2,500</td>
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<tr>
<td>Land Fees</td>
<td>0</td>
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<tr>
<td>Business licences</td>
<td>92,381</td>
<td>38,209</td>
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<td>Application Fees (Loans)</td>
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<td>Application Fees</td>
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<td>Agency Fees(Tender Fees)</td>
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<td>Agency Fees</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Advertisements/Billboards</td>
<td>17,300</td>
<td>3,698</td>
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<tr>
<td>Local Hotel Tax</td>
<td>10,500</td>
<td>4,648</td>
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<tr>
<td>Rent &amp; rates-produced assets-from private entities</td>
<td>0</td>
<td>38,880</td>
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<td>Rent KDA houses</td>
<td>41,202</td>
<td>2,775</td>
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<td>Royalties</td>
<td>54,949</td>
<td>6,400</td>
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<td>Sale of non-produced government Properties/assets</td>
<td>0</td>
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<td>Sale of plots in KMC</td>
<td>540,000</td>
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<tr>
<td>Sale of scrap</td>
<td>36,190</td>
<td>195</td>
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<tr>
<td>Market/Gate Charges</td>
<td>30,400</td>
<td>18,285</td>
</tr>
<tr>
<td><strong>2a. Discretionary Government Transfers</strong></td>
<td><strong>5,432,423</strong></td>
<td><strong>3,693,377</strong></td>
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<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>707,607</td>
<td>707,607</td>
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<tr>
<td>Urban Unconditional Grant (Non-Wage)</td>
<td>254,238</td>
<td>208,757</td>
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<tr>
<td>Urban Discretionary Development Equalization Grant</td>
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<td>0</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
<td>2,742,044</td>
<td>1,331,195</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>1,681,680</td>
<td>1,226,093</td>
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<td>Urban Unconditional Grant (Wage)</td>
<td>46,854</td>
<td>219,725</td>
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<tr>
<td><strong>2b. Conditional Government Transfers</strong></td>
<td><strong>43,849,324</strong></td>
<td><strong>26,496,378</strong></td>
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<tr>
<td>Transitional Development Grant</td>
<td>22,000</td>
<td>16,500</td>
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<td>Sector Conditional Grant (Wage)</td>
<td>29,909,424</td>
<td>21,414,205</td>
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<td>Sector Conditional Grant (Non-Wage)</td>
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<td>3,840,358</td>
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<tr>
<td>Pension for Local Governments</td>
<td>6,759,361</td>
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Kabale District

Vote: 512

A. Revenue Performance and Plans

<table>
<thead>
<tr>
<th>Description</th>
<th>2015/16</th>
<th>2016/17</th>
<th>Change</th>
</tr>
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<tbody>
<tr>
<td>Gratitude for Local Governments</td>
<td>0</td>
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<tr>
<td>Support Services Conditional Grant (Non-Wage)</td>
<td>583,777</td>
<td>319,191</td>
<td>-264,586</td>
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<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
<td>0</td>
<td>331,943</td>
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<td>Development Grant</td>
<td>924,674</td>
<td>906,124</td>
<td>-18,550</td>
</tr>
<tr>
<td><strong>2c. Other Government Transfers</strong></td>
<td>2,103,927</td>
<td>800,697</td>
<td>369,640</td>
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<tr>
<td>CAIP 3 Ministry of Local Government.</td>
<td>42,900</td>
<td>38,000</td>
<td>-4,900</td>
</tr>
<tr>
<td>DICOSS-MINISTRY OF TRADE</td>
<td>28,176</td>
<td>43,071</td>
<td>14,895</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>1,695</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UWA</td>
<td>15,000</td>
<td></td>
<td></td>
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<tr>
<td>Unspent balances – Conditional Grants</td>
<td>17,354</td>
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<tr>
<td>Roads maintenance - Uganda Road Fund</td>
<td>1,612,323</td>
<td>678,502</td>
<td>-933,821</td>
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<td>MoGLSD</td>
<td>333,174</td>
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<td>298,563</td>
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<tr>
<td>Ministry of Trade and Industry</td>
<td>70,000</td>
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<tr>
<td>CAAIP-Ministry of Local Government</td>
<td>0</td>
<td>42,900</td>
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<tr>
<td><strong>4. Donor Funding</strong></td>
<td>922,170</td>
<td>697,269</td>
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<td>UNICEF-Education</td>
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<td>GAVI</td>
<td>208,205</td>
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<td>Global Fund-Ministry of Health</td>
<td>89,102</td>
<td>119</td>
<td>70,102</td>
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<td>PACE</td>
<td>6,095</td>
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<td>20,099</td>
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<td>UNICEF-Community Based Nutrition</td>
<td>276,315</td>
<td>276,890</td>
<td>584</td>
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<td>USAID/SDS-HIV/AIDS</td>
<td>556,754</td>
<td>146,668</td>
<td>67,515</td>
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<tr>
<td>UNICEF</td>
<td>0</td>
<td>2,910,806</td>
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**Total Revenues**

<table>
<thead>
<tr>
<th>2015/16</th>
<th>2016/17</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>32,258,824</td>
<td>42,002,164</td>
<td>9,743,340</td>
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</tbody>
</table>

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district is anticipating to collect locally raised revenue which forms 1.7% of the total budget compared to 3.2% in 2015/2016 financial year budget. The decline resulted from dropping the sources that were fetching zero money like sale of KMC plots which had the highest budget. However the district locally revenue reduced due to curving out Rubanda County to form Rubanda district.

(ii) Central Government Transfers

The district is anticipating to receive 90.9% of the District Budget from transfers of the financial year 2016/2017 compared to 95.1% in 2015/2016 FY. This increase was due to drop in local revenue and donor funding budget share and salary enhancement of teachers, health workers and other staff. However the district allocation decreased due to curving out Rubanda County to form Rubanda district. Donor funding indicated an increase for the financial year 2016/17.

(iii) Donor Funding

The district is forecasting to receive 7.4% of the total budget from Donor funding compared to 1.7% of financial year 2015/2016. The increase resulted from UNICEF commitment to support social services in the district in the financial year 2016/2017.
Vote: 512  Kabale District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved Budget</td>
<td>Outturn by end March</td>
</tr>
<tr>
<td>UShs Thousand</td>
<td></td>
</tr>
<tr>
<td>A: Breakdown of Workplan Revenues:</td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>1,703,992</td>
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<tr>
<td>District Unconditional Grant (Non-Wage)</td>
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<tr>
<td>District Unconditional Grant (Wage)</td>
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<tr>
<td>General Public Service Pension Arrears (Budgeting)</td>
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<tr>
<td>Gratuity for Local Governments</td>
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<tr>
<td>Locally Raised Revenues</td>
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<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
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<td>Other Transfers from Central Government</td>
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<tr>
<td>Pension for Local Governments</td>
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<td>Support Services Conditional Grant (Non-Wage)</td>
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<td>Development Revenues</td>
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<td>District Discretionary Development Equalization Grant</td>
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<td>District Unconditional Grant (Non-Wage)</td>
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</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>6,808</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>209,489</td>
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<tr>
<td>Transitional Development Grant</td>
<td>0</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>2,042,157</td>
</tr>
<tr>
<td>B: Breakdown of Workplan Expenditures:</td>
<td></td>
</tr>
<tr>
<td>Recurrent Expenditure</td>
<td>1,696,992</td>
</tr>
<tr>
<td>Wage</td>
<td>886,175</td>
</tr>
<tr>
<td>Non Wage</td>
<td>810,816</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td>345,166</td>
</tr>
<tr>
<td>Domestic Development</td>
<td>345,166</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>2,042,157</td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

The department received 96% of the quarterly budgeted revenue of which 90.3% was spent leaving unspent balance of 57,054,002 at the end of the quarter. Cumulatively, the department received 68% of the expected funds of the financial year and spent 95.9% of the total budget received. This underperformance was attributed to unrealistic budgeting for the wages of staff, low release of local revenue budget and limited allocation to development budget of the LLGs during the financial year. However, during the quarter development budget performed poorly at 39%. Under recurrent, central government grants performed at 100% while discretionary revenue sources like local revenue was inadequate. However, multi-sectoral transfers performed well in LLGs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 12.3% of the total district budget compared to 4.3% during the financial year 2015/2016. 1.5% of the budget will cater for development activities while 98.5% for recurrent activities but salaries will form 14.1% of the departmental budget. The increased in budget was attributed by allocation of pensions, Pension Arrears & gratuity funds. The anticipated revenue will be raised from local resources and central government transfers.
Kabale District

Vote: 512

Workplan 1a: Administration

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>Approved Budget and Planned outputs</th>
<th>Expenditure and Performance by End March</th>
<th>Approved Budget and Planned outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Function: 1381</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>%age of LG establish posts filled</td>
<td>0</td>
<td>0</td>
<td>45</td>
</tr>
<tr>
<td>No. (and type) of capacity building sessions undertaken</td>
<td>0</td>
<td>0</td>
<td>00</td>
</tr>
<tr>
<td>Availability and implementation of LG capacity building policy and plan</td>
<td>yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>No. of computers, printers and sets of office furniture purchased</td>
<td>0</td>
<td>0</td>
<td>02</td>
</tr>
<tr>
<td>No. of existing administrative buildings rehabilitated</td>
<td>0</td>
<td>0</td>
<td>01</td>
</tr>
</tbody>
</table>

**Function Cost (UShs '000)**: 2,042,157, 1,334,028, 5,157,896

**Cost of Workplan (UShs '000)**: 2,042,157, 1,334,028, 5,157,896

2015/16 Physical Performance up to March


Delivered wage projection for FY 2016/2017 to the ministry of Finance. Repaired computers. Monitored district assets, projects, and programs across 19 sub counties. Meeting with Prime minister. Travelled to Kampala for consultations with line ministries. Travelled to Kampala for pension data capture and approval. Held rewards and sanctions committee meeting. Held Top management meeting. Accessed new staff on pay roll. Prepared salaries and pension payments. Serviced printer/copier RICO 2501. Carried out nutrition awareness and mainstreaming in development. Projects supervised, implementation of government programmes supervised and monitored, staff mentored, support supervision carried out. Travelled to Kampala to receive Chairman's vehicle. Travelled to Kampala for meetings. Attended capacity building workshop on safe guarding and preserving documentary heritage in Mbarara.

Planned Outputs for 2016/17

Pay roll management for all staff. Maintain the communication strategy of the district. Appointment & deployment of staff. Coordinate Government programs and development partners for improved delivery in 22 LLGs. Ensure compliance with existing government laws and regulations. Intercom and wireless internet connected.

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

FOWODE is expected to facilitate the formation and operation of Village Budget Clubs in Maziba, and Kamwezi sub counties. This is intended to improve transparency and accountability in government Departments and improve service delivery. Free Air time provided by Private FM radio stations to help and facilitate the explanation and understanding of government programmes. Kick Corruption out of Kigezi: This will target good governance and transparency for improved service delivery.

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

1. **Coordination**

NGOs lack NGO Forum Coordinating their activities across the district.

2. **Understaffing**

Critical Staff e.g. Parish Chiefs are not adequate due to budgetary constraints and this affects service delivery in vacant parishes.

3. **Lack transport**

Departments do not have vehicles, this will affect monitoring and supervision of government programmes.
Vote: 512  Kabale District

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget</td>
<td>Outturn by end March</td>
</tr>
</tbody>
</table>

A: Breakdown of Workplan Revenues:

- Recurrent Revenues
  - District Unconditional Grant (Non-Wage): 835,313
  - District Unconditional Grant (Wage): 225,261
  - Locally Raised Revenues: 66,747
  - Multi-Sectoral Transfers to LLGs: 319,118

- Development Revenues
  - District Unconditional Grant (Non-Wage): 2,442
  - Multi-Sectoral Transfers to LLGs: 2,442

Total Revenues: 835,313

B: Breakdown of Workplan Expenditures:

- Recurrent Expenditure
  - Wage: 181,231
  - Non Wage: 534,082

- Development Expenditure
  - Domestic Development: 120,000
  - Donor Development: 0

Total Expenditure: 705,918

2015/16 Revenue and Expenditure Performance up to March

The department received 126% of the budgeted funds during the quarter of which 168.4% was absorbed leaving unspent balance of 30,967. Cumulatively the department received 85% of the budgeted annual revenue of which 99.9% was spent and performance more than the targeted apart from local revenue at 49%. Improved budget allocation performance was attributed to allocation of more funds under unconditional grant to purchase the double cabin pick up and unconditional grant-wage to pay salaries and LLGs budgeted activities and performed at 135%. High expenditure performance was attributed to purchasing the vehicle as the quoted price and reserve price was high. LLGs under multi-sectoral performed well in allocation of discretion funds and local revenue performed poor due to limited cash inflow.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 1.9% of the total district budget compared to 2.5% during the financial year 2015/2016. The budget will be allocated to recurrent activities at 100% but salaries will form 64.9% of the departmental budget. The activities will be financed through locally raised revenue and central government transfers.

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
</tbody>
</table>

Function: 1481
### Workplan 2: Finance

#### Function, Indicator

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16 Approved Budget and Planned outputs</th>
<th>2016/17 Approved Budget and Planned outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date for submitting the Annual Performance Report</td>
<td>30/06/2016</td>
<td>30/06/2017</td>
</tr>
<tr>
<td>Value of LG service tax collection</td>
<td>150000000</td>
<td>800000000</td>
</tr>
<tr>
<td>Value of Hotel Tax Collected</td>
<td>3300000</td>
<td>1500000</td>
</tr>
<tr>
<td>Value of Other Local Revenue Collections</td>
<td>125000000</td>
<td>132903652</td>
</tr>
<tr>
<td>Date of Approval of the Annual Workplan to the Council</td>
<td>29/05/2016</td>
<td>30/04/2017</td>
</tr>
<tr>
<td>Date for presenting draft Budget and Annual workplan to the Council</td>
<td>4/4/2016</td>
<td>27/3/2016</td>
</tr>
<tr>
<td>Date for submitting annual LG final accounts to Auditor General</td>
<td>30/09/2015</td>
<td>30/08/2016</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function Cost (UShs '000)</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>835,313</td>
<td>777,736</td>
</tr>
</tbody>
</table>

#### Local Revenue Collection


**Planned Outputs for 2016/17**

Local revenue enhanced and administered and financial management practiced. 2015/2016 Final Accounts and monthly financial statements produced and submitted to relevant authorities in time. Timely disbursement of funds to departments and LLGs in a transparent manner.

### Workplan 3: Statutory Bodies

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

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>2015/16 Approved Budget</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
</table>

Accounting Officer Initials: ________________
During the quarter, the department received 13% of the planned budget and utilized 96.3% leaving unspent balance of 12,266,932. There was over performance of district unconditional grant recurrent at 175%. Cumulatively, the department received 10% of the total annual budget of which 98.5% was utilized. This very poor budget performance was attributed to not incorporating Pensions for teachers and Local Governments grant and not receiving funds for construction of lock ups due and purchase of the district chairperson’s vehicle under unconditional grant development component, DSC chairs’ salaries and Ex-gratia for LC Is and IIIs expected in 4th quarter. LLGs allocation was inadequate under multi-sectoral transfers. Locally raised revenues performed at 26% due to poor collections.

During the quarter, the department received 13% of the planned budget and utilized 96.3% leaving unspent balance of 12,266,932. There was over performance of district unconditional grant recurrent at 175%. Cumulatively, the department received 10% of the total annual budget of which 98.5% was utilized. This very poor budget performance was attributed to not incorporating Pensions for teachers and Local Governments grant and not receiving funds for construction of lock ups due and purchase of the district chairperson’s vehicle under unconditional grant development component, DSC chairs’ salaries and Ex-gratia for LC Is and IIIs expected in 4th quarter. LLGs allocation was inadequate under multi-sectoral transfers. Locally raised revenues performed at 26% due to poor collections.

The department is anticipating to receive 2.9% of the district total revenue budget compared to 3.6% during the financial year 2015/2016 of which 0.02% will finance development expenditure while 99.98% will finance recurrent activities. The salaries will form 43.2% of the entire department budget during the financial year. The drop was due to curving Rubanda district out of Kabale, suspension of DSC, boards & commissions as well as Ex-gratia grants and removing Pension & gratuity grant.

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

#### Function: 1382

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of land applications (registration, renewal, lease extensions) cleared</td>
<td>820</td>
<td>723</td>
</tr>
<tr>
<td>No. of Land board meetings</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>No.of Auditor Generals queries reviewed per LG</td>
<td>5</td>
<td>7</td>
</tr>
<tr>
<td>No. of LG PAC reports discussed by Council</td>
<td>4</td>
<td>3</td>
</tr>
</tbody>
</table>

**Function Cost (UShs '000)**

<table>
<thead>
<tr>
<th>Function Cost (UShs '000)</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,481,336</td>
<td>826,723</td>
<td>1,225,524</td>
</tr>
</tbody>
</table>

**Cost of Workplan (UShs '000):**

<table>
<thead>
<tr>
<th>Cost of Workplan (UShs '000):</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,481,336</td>
<td>826,723</td>
<td>1,225,524</td>
</tr>
</tbody>
</table>
Workplan 3: Statutory Bodies

2015/16 Physical Performance up to March

Meetings held. Advert placed in the print media. Staff Appointed on transfer of service while others Appointed on promotion and others dismissed from service. Staff on Reprimand and interdiction lifted. Contracts committee meetings held. Sets of contracts committee minutes in place. Procurement plan drafted and evaluation reports made. 3rd Quarter report compiled and submitted to PPDA. Land meetings held and set of minutes in place and submitted to Ministry of lands, Housing and urban Development and Council Session held.

Planned Outputs for 2016/17

6 Council sessions held. 3 Standing Committee meetings conducted. 4 District Land Board meetings and 8 Public accounts Committee meetings Conducted. Reports prepared and submitted to the relevant authorities. 50 DSC sittings conducted. 4 quarterly reports prepared and submitted to the relevant authorities. 12 Contracts Committee meetings conducted. Procurement plan Prepared.

(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 funding

Persistent increase of prices for departmental consumables without corresponding budget provisions.

2. Limited Coordination of council activities.

The Council does not have sound vehicles for the District Chairperson as well as other Chairpersons of standing committees and hence the Chairperson depends on borrowing departmental vehicles and this undermines activity implementation

3. Inadequate office space

There is lack of space for both Procurement unit and district service commission to safely keep important departmental documents.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2015/16 Approved Budget</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: Breakdown of Workplan Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>663,221</td>
<td>432,636</td>
<td>689,724</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>54,883</td>
<td>27,500</td>
<td>6,484</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>284,989</td>
<td>118,309</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>39,646</td>
<td>8,660</td>
<td>20,918</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>7,601</td>
<td>9,440</td>
<td>10,501</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>28,176</td>
<td>37,924</td>
<td>28,176</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>60,711</td>
<td>45,534</td>
<td>55,337</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>187,214</td>
<td>185,271</td>
<td>568,308</td>
</tr>
<tr>
<td>Development Grant</td>
<td>279,192</td>
<td>69,538</td>
<td></td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>74,203</td>
<td>55,652</td>
<td>55,399</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>53,000</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>81,989</td>
<td>13,886</td>
<td></td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>70,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>
Kabale District

Vote: 512

Workplan 4: Production and Marketing

Total Revenues

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures:

<table>
<thead>
<tr>
<th>Recurrent Expenditure</th>
<th>Total Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage</td>
<td>472,204</td>
</tr>
<tr>
<td>Non Wage</td>
<td>165,617</td>
</tr>
<tr>
<td>Total</td>
<td>637,821</td>
</tr>
</tbody>
</table>

Development Expenditure

<table>
<thead>
<tr>
<th>Function Cost (UShs '000)</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of livestock vaccinated</td>
<td>2000</td>
<td>0</td>
</tr>
<tr>
<td>No. of livestock by type undertaken in the slaughter slabs</td>
<td>9720</td>
<td>0</td>
</tr>
<tr>
<td>No. of fish ponds constructed and maintained</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>No. of fish ponds stocked</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Quantity of fish harvested</td>
<td>1000</td>
<td>8500</td>
</tr>
<tr>
<td>No of plant marketing facilities constructed</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Function: 0181 Agricultural Extension Services

Function Cost (UShs '000)

| Function: 0182 District Production Services
| No. of livestock vaccinated | 2000 | 0 |
| No. of livestock by type undertaken in the slaughter slabs | 9720 | 8500 |
| No. of fish ponds constructed and maintained | 0 | 2 |
| No. of fish ponds stocked | 0 | 30 |
| Quantity of fish harvested | 1000 | 80000 |
| No of plant marketing facilities constructed | 2 | 1 |

Function: 0183

Function Cost (UShs '000)

<table>
<thead>
<tr>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810,450</td>
<td>160,214</td>
</tr>
<tr>
<td>436,723</td>
<td>436,723</td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

The department received 85% of the quarterly budgeted revenue of which 107% was spent leaving unspent balance of 10,544,443 at the end of the quarter. This resulted from spending the balances from the previous quarter and there was more staff on agriculture extension payroll. Cumulatively, the department received 53% of the total annual planned revenue for the financial year and of which 99.9% was spent. During the FY, some of the newly recruited staff assessed the payroll and DICOSS received more funds than the planned and PMG performed as planned. However, the rest of planned revenues like locally raised and district unconditional grants never performed as expected.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 1.8% of the total district budget compared to 2.5% during the financial year 2015/2016. The budget will be allocated to recurrent activities at 92.6% but salaries will form 76.3% of the departmental budget while development budget will be financed at 7.4%. The increase in the budget was due to budgeting enhancement of staff salaries. The activities will be financed through locally raised revenue and central government transfers. The major sources of revenue to the department are central government transfers and local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Function: 0181 Agricultural Extension Services

Function Cost (UShs '000)

<table>
<thead>
<tr>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>568,308</td>
</tr>
</tbody>
</table>

Function: 0182 District Production Services

Function Cost (UShs '000)

<table>
<thead>
<tr>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>810,450</td>
<td>160,214</td>
</tr>
<tr>
<td>436,723</td>
<td>436,723</td>
</tr>
</tbody>
</table>

Accounting Officer Initials: ________________
Workplan 4: Production and Marketing

No of awareness radio shows participated in 4 8 4
No. of trade sensitisation meetings organised at the 2 3 8
district/Municipal Council
No of businesses inspected for compliance to the law 46 856 56
No. of market information reports disseminated 0 2 0
No of cooperative groups supervised 120 57 98
No of cooperative groups mobilised for registration 24 27 18
No. of cooperatives assisted in registration 36 25 26
No of tourism promotion activities meanstremed in district development plans 4 4 0
No. and name of new tourism sites identified 0 10 0
No. of opportunities identified for industrial development 8 2 0
No. of value addition facilities in the district 150 45 0
A report on the nature of value addition support existing and  Yes  Yes
needed
No. of Tourism Action Plans and regulations developed 1 1 4
No. of producer groups identified for collective value addition 8 7 0
support

<table>
<thead>
<tr>
<th>Function Cost (UShs ‘000)</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of Workplan (UShs ’000)</td>
<td>131,963</td>
<td>16,601</td>
</tr>
<tr>
<td></td>
<td>942,413</td>
<td>745,123</td>
</tr>
</tbody>
</table>

2015/16 Physical Performance up to March

10 Operation wealth Committees in 10 sub-counties sensitized on their roles. 20 Technical backstopping meetings to the agricultural extension staff in 19 LLGs. dogs vaccinated against rabies. Livestock taken to abattoir and slaughter slabs. Disease surveillance visits done in 14 sub-counties. Technical backstopping to both veterinary technical staff and farmers on Indigenous Micro-Organism Technology, integrated farming and early disease detection in animals in the 11 sub-counties. Livestock market visits made in 3 sub-counties. 3 visits made to milk and meat selling shops. 2 private veterinary drug shops inspected. 1500 Samples collected from animals in 8 sub-counties for Rift Valley Fever testing. Kilograms of Fish harvested. Bee Keepers trained in Apiary management. Cooperatives supervised and monitored. Cooperatives mobilized for registration. Cooperatives assisted in registration. Interim audits conducted in Cooperative Societies. Arbitrations conducted in 4 cooperative societies with disputes. Cooperatives statutory meetings attended 4 producer groups identified for collective value addition support.

Planned Outputs for 2016/17

72 disease and pest surveillance visits done for livestock and crop protection. 2800 and 1500 farmers trained in improved crop & livestock/poultry management practices respectively. 200 fish farmers trained in fish farming. 200 farmers supported to establish soil & water conservation structures on farm. 50 bee keepers trained in apiary management. 4 tourism associations strengthened. 10 value addition businesses strengthened and 30 field extension workers trained.

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

1) Provision of agricultural input and stacking material for commercial farming promotion by central government through NAADS and Opearational Wealth programsavern 2) Sustainable land management-NARO and Caritas’ Sustainable Agriculture project 3) Barley and climbing beans value chains development by Solidaridad. 4) Potato value chain development -MAAIF in partnership with FAO and International Fertilizer Development 4) Tourism promotion and Cross border market development at Katuna town council under Ministry of Trade Industry and Cooperatives.
Vote: 512  Kabale District

Workplan 4: Production and Marketing

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

1. Insufficient operational funds

Limited funds for field extension action activities and technical supervision of planned activities.

2. Inadequate transport for extension staff

The available vehicle is grounded while the others are old and mainly used by the administration department. Motorcycles are insufficient to cover all the 30 field extension workers.

3. Rough and ragged terrain

The district has steep slopes and poor road network that make it difficult to access some communities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>A: Breakdown of Workplan Revenues:</th>
<th>Approved Budget</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>6,112,099</td>
<td>4,205,644</td>
<td>4,444,164</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>16,214</td>
<td>13,684</td>
<td>4,801</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>56,432</td>
<td>3,722</td>
<td>13,283</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>792,870</td>
<td>594,653</td>
<td>663,104</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>5,222,884</td>
<td>3,576,475</td>
<td>3,750,041</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>1,040,672</td>
<td>983,893</td>
<td>2,293,271</td>
</tr>
<tr>
<td>Development Grant</td>
<td>41,374</td>
<td>41,374</td>
<td>0</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>21,745</td>
<td>19,045</td>
<td>21,000</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>817,818</td>
<td>858,504</td>
<td>2,259,147</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>2,400</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>157,335</td>
<td>64,971</td>
<td>13,124</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>7,152,771</td>
<td>5,189,537</td>
<td>6,737,435</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B: Breakdown of Workplan Expenditures:</th>
<th>Approved Budget</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditure</td>
<td>6,112,099</td>
<td>4,192,271</td>
<td>4,444,164</td>
</tr>
<tr>
<td>Wage</td>
<td>5,222,884</td>
<td>3,576,475</td>
<td>3,750,041</td>
</tr>
<tr>
<td>Non Wage</td>
<td>889,215</td>
<td>615,796</td>
<td>694,123</td>
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<tr>
<td>Development Expenditure</td>
<td>1,040,672</td>
<td>862,530</td>
<td>2,293,271</td>
</tr>
<tr>
<td>Domestic Development</td>
<td>222,854</td>
<td>83,894</td>
<td>34,124</td>
</tr>
<tr>
<td>Donor Development</td>
<td>817,818</td>
<td>778,636</td>
<td>2,259,147</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>7,152,771</td>
<td>5,054,801</td>
<td>6,737,435</td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

The department received 114% of the allocated funds of which 95.8% was utilized leaving unspent balance of 134,736,381. This over expenditure budget performance was attributed to spending the previous quarter balances in Q2 as well as reciving funds from Ministry of health for massive immunisation. Cumulatively, the department received 73% of the allocated budget of which 97.4% was utilized. Central government grants performed at 100% apart from PHC development which performed over the target as the district received 4th quarter while Donor at 105%. Sources that performed poorly are district unconditional grant n/wage at 84% and multi sectoral LLGS at 72% for recurrent and 41% development local revenue at 7% and Wage performance at 68% which were affected by some staff disappearing.
Kabale District

Vote: 512

Workplan 5: Health

from the payroll.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is anticipating to receive revenue of 16.6% of the district total budget compared to 13.2% during the financial year 2015/2016 of which 34.0% will cater for development activities while 66% of the revenue will cater recurrent activities while 6.8% will finance donor driven initiatives. The staff salaries will form a component of 78.0% of the health budget. The decrease in budget was attributed creation of new district of Rubanda out of Kabale.

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
<tr>
<td>Function: 0881 Primary Healthcare</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of outpatients that visited the NGO Basic health facilities</td>
<td>50000</td>
<td>54052</td>
</tr>
<tr>
<td>Number of inpatients that visited the NGO Basic health facilities</td>
<td>5826</td>
<td>4574</td>
</tr>
<tr>
<td>No. and proportion of deliveries conducted in the NGO Basic health facilities</td>
<td>2320</td>
<td>1966</td>
</tr>
<tr>
<td>Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities</td>
<td>3000</td>
<td>2493</td>
</tr>
<tr>
<td>Number of trained health workers in health centers</td>
<td>500</td>
<td>380</td>
</tr>
<tr>
<td>No of trained health related training sessions held.</td>
<td>120</td>
<td>110</td>
</tr>
<tr>
<td>Number of outpatients that visited the Govt. health facilities</td>
<td>729332</td>
<td>524747</td>
</tr>
<tr>
<td>Number of inpatients that visited the Govt. health facilities</td>
<td>21334</td>
<td>23701</td>
</tr>
<tr>
<td>No and proportion of deliveries conducted in the Govt. health facilities</td>
<td>10522</td>
<td>8438</td>
</tr>
<tr>
<td>% age of approved posts filled with qualified health workers</td>
<td>65</td>
<td>68</td>
</tr>
<tr>
<td>% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.</td>
<td>75</td>
<td>85</td>
</tr>
<tr>
<td>No of children immunized with Pentavalent vaccine</td>
<td>21820</td>
<td>14154</td>
</tr>
<tr>
<td>No of new standard pit latrines constructed in a village</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>No of staff houses rehabilitated</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>No of theatres rehabilitated</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>Function Cost (UShs '000)</td>
<td>7,152,771</td>
<td>5,054,801</td>
</tr>
<tr>
<td>Function: 0882 District Hospital Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Cost (UShs '000)</td>
<td>0</td>
<td>8,783</td>
</tr>
<tr>
<td>Function: 0883 Health Management and Supervision</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Function Cost (UShs '000)</td>
<td>0</td>
<td>8,783</td>
</tr>
<tr>
<td>Cost of Workplan (UShs '000):</td>
<td>7,152,771</td>
<td>5,054,801</td>
</tr>
</tbody>
</table>

2015/16 Physical Performance up to March

Treated in OPD were 199648 (115%). Conducted 2525 Deliveries in Health Facilities, Conducted Mass house to house polio immunization Campaign in the District 105% Coverage. 6,092 (91.2%). Pregnant women accessed ANC 1, while 2540 (38%) pregnant women accessed ANC4. Conducted Active search in 124 facilities. Investigated 10 cases of AFPs and 5 Cases of suspected measles. Detected and Contained Rift valley Virus outbreak. Health education was conducted and maternal child health care services and reproductive health extended to all health units.
Workplan 5: Health
Planned Outputs for 2016/17

Constructed a 4 stance VIP Latrine at Rubaya HC IV. Supported PHC recurrent activities in 88 health units including PNFPs.

(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. Lack of Staff houses.
This has resulted in staff absenteeism, late arrival to work and long waiting hours for patients

2. Attrition of Staff
Health workers go to work in other Organisations and others go to school with out Permission there by hindering service delivery. Staff turnover in PNFPs Health Facilities is very high

3. Inadequate funds allocation, especially to Lower health units
Insuffiencient funds allocated to health Facilities lead to: Limited referral of patients, inadequate repairs of vehicles & servicing, lack of Fuel for routine Health Center operations e.g. support supervision, Outreaches & payment for utilities.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved</td>
<td>Outturn by</td>
</tr>
<tr>
<td></td>
<td>Budget</td>
<td>end March</td>
</tr>
<tr>
<td>A: Breakdown of Workplan Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>29,250,132</td>
<td>20,664,115</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>68,269</td>
<td>37,180</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>250,240</td>
<td>60,683</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>78,940</td>
<td>29,419</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>9,353</td>
<td>250</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>4,344,004</td>
<td>2,860,797</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>24,499,326</td>
<td>17,652,459</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>593,710</td>
<td>730,952</td>
</tr>
<tr>
<td>Development Grant</td>
<td>452,969</td>
<td>452,969</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Grant</td>
<td>47,815</td>
<td>248,031</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>5,425</td>
<td>0</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>70,147</td>
<td>29,952</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unspent balances – Conditional Grants</td>
<td>17,354</td>
<td>0</td>
</tr>
</tbody>
</table>
Kabale District

Vote: 512  Kabale District

Workplan 6: Education

The department received 106% of the quarterly allocated budget of which 99.7% was spent leaving unspent balance of 61,184,208 at the end of the quarter. During the quarter, development education grants performed well as more LGMSD funds were re-allocated to education, in addition to local revenue, unconditional grant n/wage and all salary grants. Inspection grant performed at 100% while local revenue performed at 88%. This budget performance was due to termly release of funds to support schools and tertiary institutions during the quarter and council decision on LGMSD and unconditional grant recurrent. Multi-sectoral LLGs performed poorly as it’s a council decision to allocate funds in education activities. Cumulatively, the department received 72% of the quarterly allocated of which 99.7% was utilized.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 56.8% of the district total budget compared to 55.2% during the financial year 2015/2016 of which 6.0% will cater for development activities, recurrent activities will only be financed with 94.0% of the entire departmental budget. The salary component will form 78.6% of the entire budget.

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16 Approved Budget and Planned outputs</th>
<th>2015/16 Expenditure and Performance by End March</th>
<th>2016/17 Approved Budget and Planned outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Function: 0781 Pre-Primary and Primary Education</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of pupils enrolled in UPE</td>
<td>126616</td>
<td>127060</td>
<td>76713</td>
</tr>
<tr>
<td>No. of student drop-outs</td>
<td>200</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>No. of Students passing in grade one</td>
<td>700</td>
<td>365</td>
<td>300</td>
</tr>
<tr>
<td>No. of pupils sitting PLE</td>
<td>8790</td>
<td>8810</td>
<td>5520</td>
</tr>
<tr>
<td>No. of latrine stances constructed</td>
<td>50</td>
<td>45</td>
<td>40</td>
</tr>
<tr>
<td>No. of teacher houses constructed</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>No. of primary schools receiving furniture</td>
<td>15</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Function Cost (UShs ‘000)</strong></td>
<td>21,504,821</td>
<td>15,726,457</td>
<td>16,541,083</td>
</tr>
<tr>
<td><strong>Function: 0782 Secondary Education</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of students enrolled in USE</td>
<td>13072</td>
<td>13000</td>
<td>80000</td>
</tr>
<tr>
<td>No. of classrooms constructed in USE</td>
<td>9</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>No. of teacher houses constructed</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td><strong>Function Cost (UShs ‘000)</strong></td>
<td>6,265,542</td>
<td>4,281,371</td>
<td>4,689,598</td>
</tr>
<tr>
<td><strong>Function: 0783 Skills Development</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. Of tertiary education Instructors paid salaries</td>
<td>148</td>
<td>148</td>
<td>150</td>
</tr>
<tr>
<td>No. of students in tertiary education</td>
<td>1654</td>
<td>1720</td>
<td>980</td>
</tr>
<tr>
<td><strong>Function Cost (UShs ‘000)</strong></td>
<td>1,632,612</td>
<td>1,161,804</td>
<td>1,642,056</td>
</tr>
</tbody>
</table>
Local Government Performance Contract FY 2016/17

Vote: 512  Kabale District

Workplan 6: Education

Function, Indicator | 2015/16 Approved Budget and Planned outputs | 2015/16 Expenditure and Performance by End March | 2016/17 Approved Budget and Planned outputs
--- | --- | --- | ---
Function: 0784 Education & Sports Management and Inspection
No. of primary schools inspected in quarter | 160 | 303 | 184
No. of secondary schools inspected in quarter | 18 | 26 | 12
No. of tertiary institutions inspected in quarter | 5 | 3 | 4
No. of inspection reports provided to Council | 4 | 3 | 1
| **Function Cost (UShs ‘000)** | **430,749** | **164,041** | **966,576** |

Function: 0785 Special Needs Education
No. of SNE facilities operational | 2 | 2 | 1
| **Function Cost (UShs ‘000)** | **10,120** | **210** | **10,000** |
| **Cost of Workplan (UShs ‘000):** | **29,843,843** | **21,333,883** | **23,849,313** |

2015/16 Physical Performance up to March

VIP latrine of 5 stances constructed at Kinyamozi, Kihanga Boys and Kyanamira primary schools, Kyabuhangwa primary school, Neundura primary school, Kagoma primary school, Kacuro primary school, Paid retention for 5 stance VIP latrines at Kyenyi, Kyeibare, Nyabitabo and Nyanja. Purchased department vehicle tyres for Ug 1859E, Monitored primary schools and secondary schools. Conducted head teachers planning meeting and paid contributions for teacher’s coffins.

Planned Outputs for 2016/17

Purchased and supplied of iron sheets and roofing nails to 2 primary schools . Constructed 75 stance VIP latrines at 8 Primary schools. Constructed classroom block at St Butanda & Kyogo Secondary schools and constructed 4 class room block at St. Barnabas Karujanga. Purchased and supplied a double cabin pick up hillux to education department.

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

World Vision supports education in Rukiga County through Quality and completion of Primary education. Compassion International - Diocese of Kigezi supports education through provision of school fees and other basic needs of students. School Health Reading Programme by MoEST strains teachers and provides support supervision. UNICEF support to primary schools in Maziba sub county on Peace Building and Advocacy..

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

1. Inadequate funds and logistics
   The department is usually faced with inadequate funds to utilise for inspection, monitoring and even carrying out co-curricular activities. All the vehicles are few, old and unreliable

2. Understaffing
   The department is in-charge of 294 schools(government) plus 50 private ones, more than 60 secondary schools yet with only 5 senior staff members to handle all education aspects

3. Bad Terrain
   Some parts of Kabale district have very poor terrain-hilly without access roads. Some areas should be declared as hard to -to reach and to fetch related benefits

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures
Workplan 7a: Roads and Engineering

The department received 61% of the quarterly allocated release of which 99.2% was spent leaving a balance of Ug. Shs 3,067,671 at the end of the quarter. Cumulatively, the department received 49% of the annual budget of which 99.7% was utilized. There was under performance during the quarter and was attributed to allocating less funds for recurrent expenditure. Uganda Road Fund release was low while others like local revenue and unconditional grant depended on discretion of the district and LLGs councils leading to low allocation. Wage performance at cost centre level was influenced by poor budgeting during for the financial year.

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
<tr>
<td>0481 District, Urban and Community Access Roads</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Workplan 7a: Roads and Engineering**

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
<tr>
<td>Length in Km of Urban unpaved roads routinely maintained</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Length in Km of Urban unpaved roads periodically maintained</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>No. of bottlenecks cleared on community Access Roads</td>
<td>81.8</td>
<td>1</td>
</tr>
<tr>
<td>Length in Km of District roads routinely maintained</td>
<td>600</td>
<td>600</td>
</tr>
<tr>
<td>No. of bridges maintained</td>
<td>192</td>
<td>192</td>
</tr>
<tr>
<td>Length in Km. of rural roads rehabilitated</td>
<td>9</td>
<td>5</td>
</tr>
</tbody>
</table>

**Function Cost (UShs '000)**

<table>
<thead>
<tr>
<th>Function: 0482</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length in Km of Urban unpaved roads routinely maintained</td>
</tr>
<tr>
<td>Length in Km of Urban unpaved roads periodically maintained</td>
</tr>
<tr>
<td>Length in Km of Rural roads rehabilitated</td>
</tr>
</tbody>
</table>

**Function Cost (UShs '000)**

<table>
<thead>
<tr>
<th>Function: 0482</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of bridges maintained</td>
</tr>
<tr>
<td>Length in Km of District roads routinely maintained</td>
</tr>
</tbody>
</table>

**Cost of Workplan (UShs '000):**

<table>
<thead>
<tr>
<th>Cost of Workplan (UShs '000):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length in Km of Urban unpaved roads periodically maintained</td>
</tr>
<tr>
<td>Length in Km of Rural roads rehabilitated</td>
</tr>
</tbody>
</table>

**2015/16 Physical Performance up to March**

Maintained 600km of roads using road gangs, head men and overseers. Maintained 63.8km of roads using mechanized maintenance. Completed rehabilitation of katembe- kanyankwanzi road and 5 stance latrine at District head quarters.

**Planned Outputs for 2016/17**

500km of District Roads routinely maintained by road gangs, headmen and overseers (manual maintenance). 133km of District roads maintained using mechanized means (mechanized maintenance), 5 Bridges maintained. Road equipment services and repaired, 65km of community access roads maintained, 30 km of Town council roads maintained in 3 town councils of Katuna Ryakarimira and Muhanga.

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

Rehabilitation of community access roads in Maziba, Rubaya and Rwamucucu under the Community Agricultural Infrastructure Improvement programme 3 (CAIIP3),

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

1. **Hilly Terrain**

Erosions and land slides during rain seasons

2. **Few Road equipment**

The road equipment is few yet the District is big and we share with sub counties, Town councils, UNRA, Kabale Municipal Council and now Rubanda will take some of the road plants.

3. **Little Funding**

The District Road network is 500km and on average a km is maintained at a cost of 800,000 ushs which is very little.

**Workplan 7b: Water**

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved Budget</td>
<td>Outturn by end March</td>
<td>Approved Budget</td>
</tr>
</tbody>
</table>

**A: Breakdown of Workplan Revenues:**

Page 22

Accounting Officer Initials: ________________
Workplan 7b: Water

During the quarter, the department received 151% of the quarterly budget and of which 40.2% was utilized. Cumulatively, the sector received 86% of the annual budget and of which 68.2% was spent leaving unspent balance of 210,560,037 at the end of the quarter. The over budget performance was due to allocation of more funds under rural water grant including 4th quarter, more LLGs allocating more funds to water activities and wage was never budgeted for at planning stage.

B: Breakdown of Workplan Expenditures:

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recruent Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td>362,850</td>
<td>288,948</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>10,817</td>
<td></td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>2,850</td>
<td>8,132</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>360,000</td>
<td>270,000</td>
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<tr>
<td>Support Services Conditional Grant (Non-Wage)</td>
<td>0</td>
<td>390,000</td>
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<tr>
<td><strong>Development Revenues</strong></td>
<td>404,492</td>
<td>373,529</td>
</tr>
<tr>
<td>Development Grant</td>
<td>356,129</td>
<td>356,129</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>0</td>
<td>11,900</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>26,362</td>
<td>900</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>22,000</td>
<td>16,500</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>767,342</td>
<td>662,478</td>
</tr>
<tr>
<td></td>
<td></td>
<td>869,622</td>
</tr>
<tr>
<td><strong>Development Expenditure</strong></td>
<td>382,492</td>
<td>418,219</td>
</tr>
<tr>
<td>Development Grant</td>
<td>382,492</td>
<td>418,219</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>11,900</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>767,342</td>
<td>451,918</td>
</tr>
<tr>
<td></td>
<td></td>
<td>869,622</td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

The department is expecting to receive revenue of 1.8% of the district total budget compared to 1.4% during the financial year 2015/2016 of which 58.1% will cater for development activities, 41.9% of the revenue will cater recurrent activities. The increase resulted from enhancing water grants and additional of Transitional Development grant and 2.7% is of wage component of the budget.

(ii) Summary of Past and Planned Workplan Outputs

Function: 0981 Rural Water Supply and Sanitation
Workplan 7b: Water

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16 Approved Budget and Planned outputs</th>
<th>2016/17 Approved Budget and Planned outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of supervision visits during and after construction</td>
<td>51</td>
<td>61</td>
</tr>
<tr>
<td>No. of water points tested for quality</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>No. of District Water Supply and Sanitation Coordination Meetings</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>No. of Mandatory Public notices displayed with financial information (release and expenditure)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>No. of sources tested for water quality</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>No. of water points rehabilitated</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>% of rural water point sources functional (Gravity Flow Scheme)</td>
<td>93</td>
<td>95</td>
</tr>
<tr>
<td>% of rural water point sources functional (Shallow Wells)</td>
<td>99</td>
<td>99</td>
</tr>
<tr>
<td>No. of water pump mechanics, scheme attendants and caretakers trained</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>No. of water and Sanitation promotional events undertaken</td>
<td>138</td>
<td>37</td>
</tr>
<tr>
<td>No. of water user committees formed</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>No. of Water User Committee members trained</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices</td>
<td>138</td>
<td>15</td>
</tr>
<tr>
<td>No. of public latrines in RGCs and public places</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>No. of piped water supply systems constructed (GFS, borehole pumped, surface water)</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Function Cost (UShs '000)</td>
<td>407,342</td>
<td>181,398</td>
</tr>
<tr>
<td>Function: 0982 Urban Water Supply and Sanitation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of new connections made to existing schemes</td>
<td>89</td>
<td>67</td>
</tr>
<tr>
<td>Function Cost (UShs '000)</td>
<td>360,000</td>
<td>270,520</td>
</tr>
<tr>
<td>Cost of Workplan (UShs '000):</td>
<td>767,342</td>
<td>451,918</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015/16 Physical Performance up to March</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conducted District water and sanitation coordination committee meeting. National consultative meetings made.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conducted post construction support activities to water user committees. Conducted supervision visits during and after construction. Carried out water quality analysis. started Kabisha &amp; Kyempogo gfs extensions. Conducted extension workers meeting &amp; Intergravity flow scheme competitions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planned Outputs for 2016/17</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction of 2 gravity flow schemes, Extension of 3 gravity flow schemes. Rehabilitation of 1 Gravity Flow scheme. Construction of 1 latrine in a rural growth centre. Conducting 4 coordination committee meetings. 1 advocacy meeting at District level and 12 at sub county level. Post construction support to water user committees. Formation &amp; training of water user committees, sensitization of communities on critical requirements, Training of pump mechanics and scheme attendants on preventive maintenance. Extension workers meetings, intergravity scheme competions Construction supervision visits during and after and data collection and analysis, water quality analysis. Feasibility studies, Baselines surveys.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Kabale District

Workplan 7b: Water

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

Spring protection, Rain Water harvesting at household level, pumped water supply schemes, gravity flow schemes, institutional rain water harvesting, software activities.

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

1. Most schemes are due for overhaul

The design life of 20 years for schemes has expired, and there is need for overhaul yet funds allowed for rehabilitation is only 13% of the budget which cant do much

2. Suspension of funding for Household rain water harvesting

Hilly terrain most unserved people have been depending on rain water harvesting

3. Low funding for water and sanitation

The unserved population is still big in all rural communities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A: Breakdown of Workplan Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>288,906</td>
<td>112,659</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>34,072</td>
<td>24,130</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>198,362</td>
<td>68,212</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>33,042</td>
<td>11,894</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>15,505</td>
<td>3,480</td>
</tr>
<tr>
<td>Sector Conditional Grant (Wage)</td>
<td>7,924</td>
<td>5,943</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>23,086</td>
<td>6,718</td>
</tr>
<tr>
<td>District Discretionary Development Equalization Gran</td>
<td>6,034</td>
<td>5,418</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>685</td>
<td>1,300</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>16,368</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>311,992</strong></td>
<td><strong>120,378</strong></td>
</tr>
<tr>
<td><strong>B: Breakdown of Workplan Expenditures:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent Expenditure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>288,906</td>
<td>112,786</td>
</tr>
<tr>
<td>Non Wage</td>
<td>204,522</td>
<td>68,212</td>
</tr>
<tr>
<td>Non Wage</td>
<td>84,384</td>
<td>44,574</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td>23,086</td>
<td>6,718</td>
</tr>
<tr>
<td>Domestic Development</td>
<td>23,086</td>
<td>6,718</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>311,992</strong></td>
<td><strong>119,504</strong></td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 57% of the allocated annual budget of which 99.5% was utilized leaving unspent balance of 872,601 at the end of the quarter. Cumulatively, the department received 39% of the total allocated budget of which 99.3% was spent. This poor budget performance resulted from limited revenue releases to the department under discretionary revenues of the council, poor wage budgeting but central government was as planned.
Local Government Performance Contract FY 2016/17

**Vote: 512  Kabale District**

**Workplan 8: Natural Resources**

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

The department is expecting to receive revenue of 0.4% of the district total budget compared to 0.6% during the financial year 2015/2016 of which 0.4% will cater for development activities, 99.6% of the revenue will cater recurrent activities. The wage component of the budget will be 77.6%. The budget decrease resulted from creation of Rubanda district and drop in DDEG allocation.

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

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Function: 0983 Natural Resources Management</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Area (Ha) of trees established (planted and surviving)</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>No. of monitoring and compliance surveys/inspections undertaken</td>
<td>12</td>
<td>6</td>
</tr>
<tr>
<td>Area (Ha) of Wetlands demarcated and restored</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>No. of community women and men trained in ENR monitoring</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>No. of monitoring and compliance surveys undertaken</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>No. of new land disputes settled within FY</td>
<td>24</td>
<td>16</td>
</tr>
<tr>
<td><strong>Function Cost (UShs '000)</strong></td>
<td>311,992</td>
<td>119,504</td>
</tr>
<tr>
<td><strong>Cost of Workplan (UShs '000):</strong></td>
<td>311,992</td>
<td>119,504</td>
</tr>
</tbody>
</table>

**2015/16 Physical Performance up to March**

Monitored foot path bridge rehabilitation at Ntaraga in Kanyabaha wetland in Kashambya Sub County. Monitoring and compliance inspections carried out on forestry resource use and revenue collection in Kashambya, Muhanga TC and Kabale Municipality. Secured district land title for 2 acres at Kishekyera in Kyanamira Sub county and surveyed land at Nshanjare in Muko Sub county, District compound maintained and wash rooms cleaned.

**Planned Outputs for 2016/17**

Forestry regulation and inspections carried out. District compound maintained and wash rooms cleaned. EIA’s for environment compliance reviewed. Quality assurance by private surveyors supervised, instructions to survey issued and land disputes settled, Land board meetings held, freeholds and leaseholds offered, District lands and those allocated to other Government Agencies and departments surveyed.

(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. **Little/Absence of stakeholder buy-in in environment management**

   Community leaders at all levels and the communities are still not accommodating environment and natural resources management in their thinking.

2. **Delays in reporting, planning and budgeting for the department**

   Staff not motivated because of lack of promotion. Most staff are on assignment

3. **Limited transport facilities**

   The department has one old vehicle of more than 20 years and few motorcycles to run field activities.

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

(i) Overview of Workplan Revenue and Expenditures

### A: Breakdown of Workplan Revenues:

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2015/16 Approved Budget</th>
<th>Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Revenues</td>
<td>911,353</td>
<td>298,135</td>
<td>666,314</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>28,431</td>
<td>13,271</td>
<td>3,411</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>342,662</td>
<td>166,560</td>
<td>265,468</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>51,803</td>
<td>3,726</td>
<td>11,696</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>70,705</td>
<td>40,830</td>
<td>23,448</td>
</tr>
<tr>
<td>Other Transfers from Central Government</td>
<td>333,174</td>
<td>6,903</td>
<td>298,563</td>
</tr>
<tr>
<td>Sector Conditional Grant (Non-Wage)</td>
<td>84,579</td>
<td>63,433</td>
<td>63,728</td>
</tr>
<tr>
<td>Unspent balances – Locally Raised Revenues</td>
<td>3,413</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development Revenues</td>
<td>235,057</td>
<td>141,478</td>
<td>178,417</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>104,353</td>
<td>75,798</td>
<td>139,264</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>130,705</td>
<td>65,681</td>
<td>34,805</td>
</tr>
<tr>
<td>Transitional Development Grant</td>
<td>0</td>
<td></td>
<td>4,348</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>1,146,410</strong></td>
<td><strong>439,613</strong></td>
<td><strong>844,731</strong></td>
</tr>
</tbody>
</table>

### B: Breakdown of Workplan Expenditures:

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>2015/16 Approved Budget</th>
<th>Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditure</td>
<td>911,353</td>
<td>298,105</td>
<td>666,314</td>
</tr>
<tr>
<td>Wage</td>
<td>344,413</td>
<td>178,274</td>
<td>265,468</td>
</tr>
<tr>
<td>Non-Wage</td>
<td>566,940</td>
<td>119,831</td>
<td>400,846</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td>235,057</td>
<td>141,478</td>
<td>178,417</td>
</tr>
<tr>
<td>Domestic Development</td>
<td>130,705</td>
<td>65,681</td>
<td>39,153</td>
</tr>
<tr>
<td>Donor Development</td>
<td>104,353</td>
<td>75,798</td>
<td>139,264</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>1,146,410</strong></td>
<td><strong>439,583</strong></td>
<td><strong>844,731</strong></td>
</tr>
</tbody>
</table>

### 2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 76% of the quarterly allocated budget of which 100.1% was utilized leaving unspent balance of 30,260 at the end of the quarter. This over budget performance was attributed by releasing more district unconditional grant to cater for monitoring of youth livelihood. However, cumulatively the department received 49% of the annual allocated budget and 99.9% was utilized. This poor performance for the financial year was attributed to releasing less funds for Youth Livelihood project which accounts over 29.1% of the total budget but received only 2% of the total grant budget. Central government transfers were released as planned. Revenue sources under district and LLGs discretionary never performed well like local revenue, unconditional grant and multi-sectoral transfers.

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

The department is expecting to receive revenue of 2% of the district total budget compared to 2.1% during the financial year 2015/2016 of which 21.1% will cater for development activities, 78.9% of the revenue will cater recurrent activities. The wage component will component will be 31.4% & the major sources of revenue to the department are central government transfers and locally raised revenues. The budget increase resulted from allocation of central government transfers to cater Youth and Donor support.

(ii) Summary of Past and Planned Workplan Outputs

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>Approved Budget and Planned outputs</th>
<th>2015/16 Expenditure and Performance by End March</th>
<th>2016/17 Approved Budget and Planned outputs</th>
</tr>
</thead>
</table>
Workplan 9: Community Based Services

Function 1081 Community Mobilisation and Empowerment

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
<tr>
<td>No. of children settled</td>
<td>20700</td>
<td>6574</td>
</tr>
<tr>
<td>No. of Active Community Development Workers</td>
<td>22</td>
<td>22</td>
</tr>
<tr>
<td>No. of FAL Learners Trained</td>
<td>3300</td>
<td>3300</td>
</tr>
<tr>
<td>No. of children cases (Juveniles) handled and settled</td>
<td>40</td>
<td>1</td>
</tr>
<tr>
<td>No. of Youth councils supported</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>No. of assisted aids supplied to disabled and elderly community</td>
<td>40</td>
<td>30</td>
</tr>
<tr>
<td>No. of women councils supported</td>
<td>4</td>
<td>2</td>
</tr>
</tbody>
</table>

Function Cost (UShs '000): 1,146,411
Cost of Workplan (UShs '000): 1,146,411

2015/16 Physical Performance up to March

5 CDD projects monitored in Rubanda County
5 CDD projects monitored in Rubanda County
5175 Child cases settled in 25 lower local governments. 4 children abandoned and only one application submitted for adoption of one of the abandoned children. 22 Community Development Workers supported with operational funds to handle cases, monitor projects, analyze gender mainstreaming in planning and budgeting, train groups on group dynamics, sanitation and hygiene and identify communities to benefit from Government programs. 3300 FAL learner strained in reading, writing, numeracy and basic English at level one and two in 22 LLGs. 600 youth in 52 groups mobilized for youth livelihood funds and submitted to the Ministry of gender Labour and Social Development for support. 34 youth groups that had benefitted from YLP monitored. 4 PWD groups supported with Special PWD grant. 42 labour disputes registered and 36 handled. 19 women projects monitored. 19 women projects monitored.

Planned Outputs for 2016/17

Support youth groups with youth livelihood funds to improve their economic base. Support PWD groups with Special PWD grant to boost their incomes. Support PWD persons with mobility aids such as crutches. Promote rights of elderly, youth, women and people with disability and children. Mainstream gender and HIV/AIDS in all sectors. Increase community participation in public service delivery. Improve performance of FAL through increased community literacy.

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

OVC service providers supporting children in terms of quality Education, medical care, basic skills, psychosocial support, conducting meeting with children twice a week in holidays and once a week over school days. Training 2 care point staff. Increase staff capacity & knowledge, discipleship & mentoring. Equip children & care givers with income generating skills.

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

1. Lack of transport

The department does not have a running vehicle. It depends on borrowing from other departments which delays implementation and also on hiring private vehicles that makes activity implementation expensive.

2. Understaffing

Employee turnover rate is high on promotional grounds yet staff capacities will have been fully built to technically handle the respective community based services issues.

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Local Government Performance Contract FY 2016/17

Vote: 512 Kabale District

Accounting Officer Initials: ________________
Vote: 512  Kabale District

Workplan 9: Community Based Services

3. Attitude towards participating issues affecting their development

Communities demand facilitation in terms of allowances and meals in order to participate in meetings.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16 Approved Budget</th>
<th>2015/16 Outturn by end March</th>
<th>2016/17 Approved Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Function: 1383 Local Government Planning Services</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A: Breakdown of Workplan Revenues:

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Revenues</td>
<td>184,467</td>
<td>147,749</td>
</tr>
<tr>
<td>District Unconditional Grant (Non-Wage)</td>
<td>34,329</td>
<td>35,228</td>
</tr>
<tr>
<td>District Unconditional Grant (Wage)</td>
<td>27,212</td>
<td>33,179</td>
</tr>
<tr>
<td>Locally Raised Revenues</td>
<td>42,184</td>
<td>21,416</td>
</tr>
<tr>
<td>Multi-Sectoral Transfers to LLGs</td>
<td>15,217</td>
<td>8,783</td>
</tr>
<tr>
<td>Support Services Conditional Grant (Non-Wage)</td>
<td>65,525</td>
<td>49,143</td>
</tr>
<tr>
<td>Development Revenues</td>
<td>0</td>
<td>182,750</td>
</tr>
<tr>
<td>Donor Funding</td>
<td>0</td>
<td>182,750</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>184,467</td>
<td>147,749</td>
</tr>
</tbody>
</table>

B: Breakdown of Workplan Expenditures:

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent Expenditure</td>
<td>184,467</td>
<td>147,749</td>
</tr>
<tr>
<td>Wage</td>
<td>27,212</td>
<td>39,375</td>
</tr>
<tr>
<td>Non Wage</td>
<td>157,255</td>
<td>108,374</td>
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<tr>
<td>Development Expenditure</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Domestic Development</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Donor Development</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>184,467</td>
<td>147,749</td>
</tr>
</tbody>
</table>

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 119% of the allocated annual budget of which 100% was utilized leaving zero as unspent balance at the end of the quarter. This was attributed to mandatory activities to be implemented as a result of PFM act, 2015 during the quarters and which used to be in 4th quarter. Cumulatively, the department received 80% of the allocated budget and all of it was spent. The over performance of unconditional grant wage and non-wage resulted from unrealistic budgeting at the beginning of the financial year and discretionary power of the councils on local revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 0.7% of the district total budget compared to 0.3% during the financial year 2015/2016 of which 39.1% of the revenue will cater recurrent activities and 60.9% will finance Donor activities. The increase resulted from Donor support.

(ii) Summary of Past and Planned Workplan Outputs
Kabale District

Vote: 512

Workplan 10: Planning

<table>
<thead>
<tr>
<th>Function, Indicator</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget and Planned outputs</td>
<td>Expenditure and Performance by End March</td>
</tr>
<tr>
<td>No of qualified staff in the Unit</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>No of Minutes of TPC meetings</td>
<td>12</td>
<td>9</td>
</tr>
</tbody>
</table>

Function Cost (UShs '000): 184,467 147,749 299,855

Cost of Workplan (UShs '000): 184,467 147,749 299,855

2015/16 Physical Performance up to March


Planned Outputs for 2016/17

Formulated LGBP 2017/2018, Produced District Development Plan Vol II (Annex to Budget); Produced and submitted OBT 2016/2017 and district quarterly progress reports as well as LGMSD quarterly reports to MoFPED and MoLG respectively. Guided 22 LLGs and 8 departments in development Planning and Budgeting. Documented 2015/2016 annual Statistical abstract and submitted to UBOS.

(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. Late submission of progress reports and workplans

There exists parallel reporting required by other line ministries. This delays compilation of district work plan and progress reports.

2. Low level of women involvement in planning and decision making process

Attendance of women in planning and decision making meetings is very poor as well as their participation in building decisions which are of policy nature.

3. Inadequate IT skills.

IT related activities in departments undermine coordination of planning, budgeting and financial reporting across departments. Staff cannot handle ICT issues adequately during financial reporting & budgeting under OBT.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>2015/16</th>
<th>2016/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Approved Budget</td>
<td>Outturn by end March</td>
</tr>
</tbody>
</table>

A: Breakdown of Workplan Revenues:
Kabale District

Vote: 512

Workplan 11: Internal Audit

During the quarter, the department received 75% of the allocated annual budget of which 100% was utilized leaving zero as unspent balance at the end of the quarter. Cumulatively, the department received 50% of the allocated budget and all of it was spent. It was only unconditional grant that performed above 100% while others performed below the planned target due to low revenues collected.

B: Breakdown of Workplan Expenditures:

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received 75% of the allocated annual budget of which 100% was utilized leaving zero as unspent balance at the end of the quarter. Cumulatively, the department received 50% of the allocated budget and all of it was spent. It was only unconditional grant that performed above 100% while others performed below the planned target due to low revenues collected.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenue of 0.2% of the district total budget compared to 0.3% during the financial year 2015/2016 of which 100.0% of the revenue will cater recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Function: 1482 Internal Audit Services

2015/16 Physical Performance up to March

Prepared and submitted quarterly audit reports to Chairperson LC 5, CAO, CFO and PAC covering all departments and 19 subcounties. Internal departmental audit report prepared and submitted to council for discussion and implementation. Audited books of accounts for district 19 LLGs, 17 primary & 7 secondary schools and 12 health units.

Planned Outputs for 2016/17

Audit of 15 sub counties, 76 health units both government and PNFPs, 165 primary schools, Community Driven Development and Local Government Management Service Delivery program in all 15 subcounties and 3 urban councils. Make special audit investigations and value for money audits.

(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
Vote: 512  Kabale District

Workplan 11: Internal Audit

1. Inadequate means of transport

Audit staff depend on borrowing of vehicles to carry out audit work.

2. Poor logistical facilitation

Logistical facilitation does not match with the planned activities as audit depend on locally raised revenues.

3. Understaffing

The department delays to report due to many activities and yet there is low staffing levels.