

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 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 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 2017/18. These take the form of summaries of Ministerial 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 2017/18 subject to the available 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 or controlled by me 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 the performance contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of the annual performance 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 FY 2017/18.

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Kabale District

MoFPED

Signed on Date: _____

Signed on Date: _____

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

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 (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of 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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and 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, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and 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 procurement portal.

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

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Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical 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 (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will 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 programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement 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 Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, 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 requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Association, Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	764,238	479,209	
2a. Discretionary Government Transfers	4,116,551	3,273,563	
2b. Conditional Government Transfers	33,672,438	25,097,061	
2c. Other Government Transfers	743,593	67,007	
4. Donor Funding	3,113,363	763,328	
Total Revenues	42,410,183	29,680,168	33,672,438

Planned Revenues for 2017/18

The district is anticipating to receive 91.5% of the District revenue from central government transfers, from 1% from locally raised revenues, 6.9% from Donor funding. Generally, there is a decline in the district budget compared to the financial year 2016/2017 due to creation of Rukiga district out of Kabale district. The expenditure is projected to follow; 56.1% will finance staff salaries, 32.4% for recurrent expenditure, 4.5% for development while 6.9% for capital expenditure.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	5,236,344	4,468,959	7,063,730
2 Finance	697,390	597,322	465,306
3 Statutory Bodies	1,257,930	651,276	902,980
4 Production and Marketing	716,007	490,333	467,444
5 Health	6,736,414	3,738,396	4,849,843
6 Education	23,839,815	16,966,992	14,845,485
7a Roads and Engineering	1,266,057	787,932	817,794
7b Water	869,622	428,647	645,807
8 Natural Resources	148,988	96,755	134,147
9 Community Based Services	1,261,469	430,915	1,100,357

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Executive Summary

Planned Expenditures for 2017/18

Facilitating private enterprises for increased investment, employment and economic growth.
Commercializing Production and Productivity in Primary growth Sectors especially agriculture.
Enhancing sustained capacity through expansion of local revenue tax base.
Increase the stock and quality of strategic infrastructure to accelerate the district's competitiveness.
Enhancing social service delivery. Enhancing efficiency in government management

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	764,238	479,209	
Market/Gate Charges	84,818	47,619	
Advertisements/Billboards	4,400	11,530	
Agency Fees	12,059	6,515	
Application Fees	13,249	14,155	
Business licences	50,763	30,435	
Land Fees	24,718	14,650	
Liquor licences	13,893	4,236	
Local Service Tax	299,889	156,092	
Miscellaneous	58,304	40,757	
Other Fees and Charges	52,306	3,501	
Other licences	66,849	8,751	
Park Fees	7,304	73,629	
Property related Duties/Fees	5,400	36,644	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,194	13,751	
Rent & rates-produced assets-from private entities	38,880	2,559	
Royalties	5,000	100	
Sale of non-produced government Properties/assets	5,780	4,149	
Local Government Hotel Tax	8,432	4,538	
Registration of Businesses	7,001	5,598	
2a. Discretionary Government Transfers	4,116,551	3,273,563	
Urban Discretionary Development Equalization Grant	71,085	71,085	
Urban Unconditional Grant (Non-Wage)	157,931	118,449	
District Unconditional Grant (Wage)	2,610,939	1,958,204	
District Unconditional Grant (Non-Wage)	737,969	653,477	
District Discretionary Development Equalization Grant	273,514	273,514	
Urban Unconditional Grant (Wage)	265,113	198,835	
2b. Conditional Government Transfers	33,672,438	25,097,061	
Transitional Development Grant	492,808	492,808	

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A. Revenue Performance and Plans

2c. Other Government Transfers	743,593	67,007	
Ministry of Education & Sports		24,030	
DICOSS		6,870	
CAAIP-Ministry of Local Government	42,900	0	
MoGLSD	700,693	36,108	
4. Donor Funding	3,113,363	763,328	
USAID/SDS-HIV/AIDS	67,515	25,393	
Global Fund-Ministry of Health	70,102	18,733	
PACE	20,099	0	
UNICEF	2,910,806	719,202	
GAVI	44,842	0	
Total Revenues	42,410,183	29,680,168	3

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district is anticipating to collect locally raised revenue which forms 1.6% of the total budget compared to 1.1% in 2016/2017 financial year budget. The increase resulted in creation of new cattle markets and cross border trade being favourable. Boarder LLGs have opportunities to enhance their revenue and other non tax revenue. Tax administrative measures have been instituted at the district and all LLGs.

(ii) Central Government Transfers

The district is anticipating to receive 90.0% of the District Budget from transfers of the financial year 2017/2018 compared to 98.0% in 2016/2017 FY. This decrease was due to drop resulted in dropping transitional development grants, pension gratuity areas. There is general deduction in DDDEG, USE and UPE grants.

(iii) Donor Funding

The district is forecasting to receive 8.4% of the total budget from Donor funding compared to 1.7% of financial year 2016/2017. The increase resulted from UNICEF supporting birth registration and other social activities.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	5,153,962	4,376,016
District Unconditional Grant (Non-Wage)	66,960	73,207
District Unconditional Grant (Wage)	696,175	931,504
General Public Service Pension Arrears (Budgeting)	331,943	331,943
Gratuity for Local Governments	1,039,450	779,588
Locally Raised Revenues	119,375	44,336
Multi-Sectoral Transfers to LLGs	386,736	330,446
Pension for Local Governments	2,513,322	1,884,992
Salary arrears (Budgeting)		0
<i>Development Revenues</i>	82,382	103,770
District Discretionary Development Equalization Gra	36,515	61,636
District Unconditional Grant (Non-Wage)	16,864	0
Multi-Sectoral Transfers to LLGs	2,543	15,674
Transitional Development Grant	26,460	26,460
Total Revenues	5,236,344	4,479,786
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	5,153,962	4,371,062
Wage	926,312	1,096,211
Non Wage	4,227,650	3,274,851
<i>Development Expenditure</i>	82,382	97,897
Domestic Development	82,382	97,897
Donor Development	0	0
Total Expenditure	5,236,344	4,468,959

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 103% of the allocated revenue of which 100.5% was utilized leaving an unspent balance of Ug. Shs 10,826,209 at the end of the quarter. All revenue sources performed at 100% and above apart from locally raised revenues which performed at 14% while multi-sectoral transfers to LLGs at 115%, 100% for unconditional grant and wage performed at 139% while pension arrears performed at 0.0% . However the development part performed as follows: transitional development at 135%, multi-sectoral to LLGs at 1216% and DDDEG at 0%.

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Workplan 1a: Administration

will form 18.8% of the departmental budget. The decrease in budget was attributed by deduction of pensions and gratuity funds.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled	45	46	90
%age of staff appraised		0	90
%age of staff whose salaries are paid by 28th of every month		0	90
%age of pensioners paid by 28th of every month		0	90
No. (and type) of capacity building sessions undertaken	00	0	02
Availability and implementation of LG capacity building policy and plan		No	YES
No. of monitoring visits conducted	0	0	4
No. of monitoring reports generated		0	4
No. of computers, printers and sets of office furniture purchased	02	0	2
No. of existing administrative buildings rehabilitated	1	0	1
No. of vehicles purchased	1	0	0
Function Cost (US\$ '000)	5,236,344	4,468,959	7,063,344
Cost of Workplan (US\$ '000):	5,236,344	4,468,959	7,063,344

2016/17 Physical Performance up to March

Settled court cases. Attended performance assessment review meeting in Kampala. Consultations made in various ministries on various issues. Prepared and submitted Disaster report to the office of Prime Minister. Travelled to Ministry of Public service for Data capture for Feb 2017 payroll. Attended a meeting of PAC for Local Government in Mbarara. Travelled to the Kampala to correct errors on Pension files. Travelled to the Ministry of Public service to upgrade the district payroll removing Rubanda district staff. Travelled to Kampala to work on rejected Pension claims. Renovated finance building at district headquarters.

Planned Outputs for 2017/18

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Workplan 1a: Administration

1. Inadquate staffing

Lack of Parish Chiefs in most Parishes. This is due to budgetary constraints.

2. Poor facilitation

The Department has only one vehicle for the office of CAO. Other sectors like Human Resource, Information County Administraion do not have means of transport.

3. Staff Motivation

Maintaining the morale of staff is a big challenge. Allowances are not forthcoming, the budget is small.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	697,390	465,306
District Unconditional Grant (Non-Wage)	12,559	33,321
District Unconditional Grant (Wage)	469,915	269,915
Locally Raised Revenues	44,192	46,052
Multi-Sectoral Transfers to LLGs	170,724	116,018
<i>Development Revenues</i>		
Multi-Sectoral Transfers to LLGs	3,127	
Total Revenues	697,390	465,306
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	697,390	465,306
Wage	504,891	287,403
Non Wage	192,499	177,903
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	697,390	465,306

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 104% of the allocated revenue of which 100.1% was utilized leaving

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Workplan 2: Finance

financial year 2016/2017 of which 100% will finance recurrent expenditure and 0% will cater for development

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30/06/2017	30/06/2017	30/06/2017
Value of LG service tax collection	80000000	1500000	3000
Value of Hotel Tax Collected	1500000	1197275	15
Value of Other Local Revenue Collections	132903652	90476543	50000
Date of Approval of the Annual Workplan to the Council	30/04/2017	30/04/2017	29/5/2017
Date for presenting draft Budget and Annual workplan to the Council	28/4/2011	30/04/2017	29/3/2017
Date for submitting annual LG final accounts to Auditor General	30/08/2016	30/08/2016	30/8/2016
Function Cost (US\$ '000)	697,390	597,322	465,322
Cost of Workplan (US\$ '000):	697,390	597,322	465,322

2016/17 Physical Performance up to March

Auditor Generals' queries answered, data pertaining local revenue of LLG collected. Compiled, responded, and responded to Internal General management letter. Supervised and mentored 10 LLG staff in expenditure management and budgetary control. Quarterly Accountability reports prepared and submitted to MoFPED.

Planned Outputs for 2017/18

Local revenue enhanced and administered and financial management practiced. Final Accounts and monthly statements for FY 2017/2018 produced and submitted to relevant authorities in time. Timely disbursement to departments and LLGs in a transparent manner.

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

N/A

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

1. IFMS and ORT budget linkage

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Workplan 2: Finance

3. Inadequate local Revenue

Unreliable local revenue collection due to inadequate database and political involvement in revenue administration management..

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,257,705	902,980
District Unconditional Grant (Non-Wage)	424,391	314,943
District Unconditional Grant (Wage)	529,225	389,225
Locally Raised Revenues	153,131	100,085
Multi-Sectoral Transfers to LLGs	150,957	98,727
<i>Development Revenues</i>	225	
Multi-Sectoral Transfers to LLGs	225	
Total Revenues	1,257,930	902,980
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,257,705	902,980
Wage	529,225	389,225
Non Wage	728,479	513,755
<i>Development Expenditure</i>	225	0
Domestic Development	225	0
Donor Development	0	0
Total Expenditure	1,257,930	902,980

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 114% of the allocated revenue of which 87.6% was utilized leaving an unspent balance of Ug. Shs 101,049,515 at the end of the quarter. Unconditional grant performed at 248% , Multi-Sectoral Transfers to LLGs Performed at 114% and Local Revenue at 99%. Cumulatively, the department received 86.6% of the planned funds for the financial year and was able to utilize only 86.6% of the Allocated Funds. This poor performance is resulting from unpaid ex-gratia which is targeted for 4th quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipating to receive 2.8% of the district total revenue budget Similar to the One Receiver

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Workplan 3: Statutory Bodies

	outputs	End March	outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	780	455	780
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	16	6	14
No. of LG PAC reports discussed by Council	4	2	4
No. of minutes of Council meetings with relevant resolutions	6	4	6
Function Cost (US\$ '000)	1,257,930	651,276	902,000
Cost of Workplan (US\$ '000):	1,257,930	651,276	902,000

2016/17 Physical Performance up to March

1 council sessions held in the district council hall. 1 set of council minute extract prepared. Clerk to Council Speaker monitored projects and district programs. District Executive Committee Meetings Conducted, draft estimates for financial year 2017/2018 for Kabale and Rukiga held. Nutrition Action Plan for Kabale District Government 2016/2020 approved. 107 confirmed in service. Regularized 18 appointments. 9 promoted. 1 granted study leave. 1 appointed on contract. 11 appointed on probation. 8 transferred services. 1 post humus appointment. Quarterly report submitted. 153 Land applications made; 3 set of minutes submitted to Ministry of Lands, Housing and Urban development. 2 sub-divisions of plots granted. 225 certificates of freehold titles granted.

Planned Outputs for 2017/18

Hold DSC meetings, recruitment of staff, promotion of staff, carry out field support supervision, conduct Council Committee meetings, placing job adverts and prequalification of bidders, hold council sessions and prepare council minutes, hold DEC and standing committee meetings, pay Ex-Gratia allowances, hold PAC meetings, hold Land Board Meetings, carry out consultations with Central Government line Ministries, prepare and submit reports to relevant authorities.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders:
N/A

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

1. Inadequate Funding and late releases of funds

This is due to frequent budget cuts every Financial Year and sometimes late releases of funds. This affects completion of planned activities in time and some activities that are important are not carried out leading to poor service delivery.

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Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	660,608	482,725
District Unconditional Grant (Non-Wage)		945
Locally Raised Revenues	26,462	370
Multi-Sectoral Transfers to LLGs	10,501	6,807
Other Transfers from Central Government		6,870
Sector Conditional Grant (Non-Wage)	55,337	41,503
Sector Conditional Grant (Wage)	568,308	426,231
<i>Development Revenues</i>	55,399	55,399
Development Grant	55,399	55,399
Total Revenues	716,007	538,124
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	660,608	476,730
Wage	568,308	426,231
Non Wage	92,300	50,500
<i>Development Expenditure</i>	55,399	13,602
Domestic Development	55,399	13,602
Donor Development	0	0
Total Expenditure	716,007	490,333

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 98% of the allocated revenue of which 91.4% was utilized leaving a balance of Ug. Shs 47,791,503 at the end of the quarter. Sector conditional grants performed at 100% while multi-sectoral transfers to LLGs at 78% and other sources performed at 0% and Development grant performed 54%. Cumulatively, the department received 75% of the planned funds for the financial year and was able to utilize 91.1% of the budgeted revenue. Production & marketing department has so far received 75% of what was planned during the financial and which showed realistic budget performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 1.5% of the total district budget compared to 1.9% during the financial year 2016/2017. The budget will be allocated to recurrent activities at 92.1% but salaries will form 78.4% of the departmental budget while development budget will be financed at 7.9%. The activities will be financed through the following sources:

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Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function Cost (US\$ '000)	568,308	430,426	
Function: 0182 District Production Services			
No. of livestock by type undertaken in the slaughter slabs	8500	16178	5500
No. of fish ponds constructed and maintained	2	2	2
No. of fish ponds stocked	30	31	2
Quantity of fish harvested	80000	1966	1000
Function Cost (US\$ '000)	131,098	47,841	455,000
Function: 0183 District Commercial Services			
No. of trade sensitisation meetings organised at the district/Municipal Council	8	0	4
No. of businesses inspected for compliance to the law	56	142	80
No. of businesses issued with trade licenses	0	0	600
No. of businesses assisted in business registration process	0	0	48
No. of enterprises linked to UNBS for product quality and standards	0	29	28
No. of market information reports disseminated	0	0	24
No. of cooperative groups supervised	98	52	72
No. of cooperative groups mobilised for registration	18	13	36
No. of cooperatives assisted in registration	26	6	20
No. of tourism promotion activities mainstreamed in district development plans	4	4	2
No. of opportunities identified for industrial development	6	3	4
No. of producer groups identified for collective value addition support	50	9	12
No. of value addition facilities in the district	100	40	0
No. of awareness radio shows participated in	4	3	0
A report on the nature of value addition support existing and needed	yes	Yes	Yes

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Workplan 4: Production and Marketing

improved livestock husbandry/ technologies on poultry, piggery and dairy made. 30 Livestock market visits conducted. 5 monitoring and supervision visits to the animal meat and milk selling points for the purposes hygiene improvement. One demonstration Fish pond constructed. 25 Fish farmers trained in aquaculture management practices. 2 cage farmers on Lake Bunyonyi, supported with 3500 fingerlings of Nile Tilapia monosex to each 166.5kgs of feeds and one cage net 10 Fish inspection operations carried out along Muhanga- Kabale- Katurama and fish market in Kabale Municipality. Two general assembly meetings conducted one with Bee Keepers Cooperative Societies. 2 Draft business plans for honey production, processing and Marketing produced. 28 Cooperatives supervised and monitored.

Planned Outputs for 2017/18

160 result demonstrations established for training and dissemination improved crop production technologies visits conducted for provision of advisory services to farmers. 24 mobile plant clinics staged. 2 fish cage demonstrations established and stocked with 3000 Nile tilapia fish fries on L. Bunyonyi. 1000 kg of Fish harvested from fish ponds and cages. 640 Beekeepers trained in apiary management. 10 kits of honey harvesting gears produced.

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

Sustainable Land Management supported by NARO, promotion of Barley and climbing beans value chains by Solidaridad, support to potato value chain by MAAIF, in collaboration with FAO. Cross boarder market development at Katuna - Kiriruma. Establishment of demonstrations on improved crop & animal husbandry (Beans, Maize, Zero grazing Cattle) Under ATAAS project. Potato Value Chain development with support from IFDC & IFAD. Pineapple & mashroom value chains funded by FAO.

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

1. Insufficient operational funds

The funds allocated for supporting field operational costs fuel, motorcycle maintenance and per diem are very minimal. The same applies for supervision and monitoring by district based staff.

2. Inadequate transport for extension

The department vehicle is grounded. We have one motorcycle per sub-county (belonging to former NAADS) shall be having a minimum of two extension staff in each sub-county.

3. Erratic weather patterns

Kabale district is experiencing elnino characterized by erratic rain fall quantities and patterns coupled prolonged spell.

Workplan 5: Health

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Workplan 5: Health

Locally Raised Revenues	17,063	14,308	7,191
Multi-Sectoral Transfers to LLGs	12,935	6,408	9,833
Sector Conditional Grant (Non-Wage)	663,104	497,328	379,437
Sector Conditional Grant (Wage)	3,750,041	2,812,531	2,406,781
Development Revenues	2,293,271	550,644	2,028,353
District Discretionary Development Equalization Gra	21,000	21,000	18,535
Donor Funding	2,259,147	497,904	1,761,860
Multi-Sectoral Transfers to LLGs	13,124	31,740	47,958
Transitional Development Grant		0	200,000
Total Revenues	6,736,414	3,881,219	4,849,843

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	4,443,143	3,320,518	2,821,491
Wage	3,750,041	2,812,531	2,406,781
Non Wage	693,102	507,988	414,709
Development Expenditure	2,293,271	417,877	2,028,353
Domestic Development	34,124	31,740	266,493
Donor Development	2,259,147	386,137	1,761,860
Total Expenditure	6,736,414	3,738,396	4,849,843

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 77% of the allocated revenue of which 91.4% was utilized leaving a balance of Ug. Shs 136,392,198 at the end of the quarter. Sector conditional grants performed at 100% while sectoral transfers to LLGs at 49% and other sources performed at 0% and Development grant performed 78%. Cumulatively, the department received 58% of the planned funds for the financial year and was able to utilize 96.3% of the budgeted revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipating to receive revenue of 15.3% of the district total budget compared to 12.4% during financial year 2016/2017 of which 0.5% will cater for development activities while 60.0% of the revenue will be for recurrent activities while 36.3% will finance donor driven initiatives. The staff salaries will form a component of 51.6% of the health budget. The increase in budget was attributed to Donor support and especially UNICEF.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 512 Kabale District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	40000	32359	70000
Number of inpatients that visited the NGO Basic health facilities	2800	1846	1400
No. and proportion of deliveries conducted in the NGO Basic health facilities	2050	1762	1000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1818	1712	400
Number of trained health workers in health centers	400	375	500
No of trained health related training sessions held.	50	47	60
Number of outpatients that visited the Govt. health facilities.	435000	379327	220000
Number of inpatients that visited the Govt. health facilities.	7700	7500	27400
No and proportion of deliveries conducted in the Govt. health facilities	14000	5829	8800
% age of approved posts filled with qualified health workers	69	73	75
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	80	73	50
No of children immunized with Pentavalent vaccine	12570	7456	11200
No of new standard pit latrines constructed in a village	1	0	0
No of villages which have been declared Open Defecation Free(ODF)	0	14	0
Function Cost (US\$ '000)	523,306	367,693	2,940,000
Function: 0882 District Hospital Services			
Number of inpatients that visited the NGO hospital facility	3500	5128	3680
No. and proportion of deliveries conducted in NGO hospitals facilities.	450	1280	650
Number of outpatients that visited the NGO hospital	12000	12711	12000

Vote: 512 Kabale District

Workplan 5: Health

2016/17 Physical Performance up to March

147,550 (%) Clients visited both NGO and government outpatient health facilities. 3480 Inpatients visited health care in NGO and government health facilities. 2699 (67%) Deliveries were conducted in lower NGO and government health facilities at health centre. Children immunized with pentavalent vaccine in all NGO and government facilities were 3167 (%). Mothers that attended 4th ANC were 1850 (45%). TB Case Detection Rate (CDR) was at 64%, HIV positivity rate among TB Patients was at 32%. CPT was at 100%. SCR was at 70% rate (CR) was at 83% and TSR 86%.

Planned Outputs for 2017/18

Construction of 2 Stance VIP Latrine at Maziba HC IV, Purchase and Installation of a Rain Water Harvest Tank at Karweru HC II, Purchase of Help Baby Breath Equipment, Procurement of 5 Gas Cylinders for Vaccine Fridges, Conducting health education, environmental health, reproductive health, maternal, newborn, child & adolescent IMCI, immunization and HIV/AIDS plus TB prevention & control.

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

Procurement of HMIS data collection tools. Technical support supervision, monitoring & reporting. Mentorship coaching. QI projects & EQA, learning sessions, sample transportation, community dialogue, conducting radio shows, health camps, CB-DOTs in communities, Data Performance review meetings. Integrated outreaches. Infrastructure development conducts six tent activities and aerial activities and knows your child's status, fact conferences & research for evidence based practice.

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

1. Inadequate Staff Houses

Late Arrival, Absenteeism and Early Departure thus compromising the quality health care.

2. No Critical Staff

No Anesthetic Assistants, Officers and Theatre Assistants to Operationalise Surgical theatres for Comprehensive Emergency obstetric and new born care services. Limited and restrictive wage bill.

3. Inadquate Funding

Difficult to repair grounded multipurpose ambulances, Frequent break down of Vehicles and motorcycles due to terrain and Kabale has not been considered as a hard to stay, work and live district.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 512 Kabale District

Workplan 6: Education

Multi-Sectoral Transfers to LLGs	10,962	8,512	8,733
Other Transfers from Central Government		24,030	
Sector Conditional Grant (Non-Wage)	3,641,744	2,119,054	1,778,620
Sector Conditional Grant (Wage)	18,551,258	13,913,444	11,840,103
Development Revenues	1,423,562	886,187	1,044,767
Development Grant	329,277	329,277	187,808
District Discretionary Development Equalization Gra	12,136	12,136	52,059
Donor Funding	520,302	36,067	545,751
Multi-Sectoral Transfers to LLGs	121,847	68,707	59,150
Transitional Development Grant	440,000	440,000	200,000
Total Revenues	23,839,815	17,099,587	14,845,485

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	22,416,253	16,211,599	13,800,718
Wage	18,738,457	14,048,904	11,967,302
Non Wage	3,677,796	2,162,694	1,833,416
Development Expenditure	1,423,562	755,394	1,044,767
Domestic Development	903,260	719,327	499,016
Donor Development	520,302	36,067	545,751
Total Expenditure	23,839,815	16,966,992	14,845,485

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 86% of the allocated revenue of which 99.6% was utilized leaving a balance of Ug. Shs 133,269,097 at the end of the quarter. Sector conditional grant wage performed at 100% and conditional N/wage performed at 116% as UPE and USE as well as tertiary grants were released during the quarter. Development grants performed over 111% so as to secure contractors early enough within the financial year but wage performed at 0%. Cumulatively, the department received 72% of the planned funds for the financial year and managed to utilize only 99.2% of the budgeted revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 46.9% of the district total budget compared to 60.0% during the financial year 2016/2017 of which 7.0% will cater for development activities, recurrent activities will only be 39.0% with 93.0% of the entire departmental budget. The salary component will form 80.8% while Donors 3.7% of the entire budget. .

(ii) Summary of Past and Planned Workplan Outputs

Function Indicator	2016/17		2017/18
	Approved Budget	Expenditure and	Approved Budget

Vote: 512 Kabale District

Workplan 6: Education

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	2094	2077	1305
No. of qualified primary teachers	2094	2077	1305
No. of pupils enrolled in UPE	76713	79749	51471
No. of student drop-outs	20	17	10
No. of Students passing in grade one	300	334	200
No. of pupils sitting PLE	5520	0	3300
No. of latrine stances constructed	40	35	40
No. of teacher houses constructed	2	8	0
Function Cost (UShs '000)	16,587,182	12,464,646	10,650,000
Function: 0782 Secondary Education			
No. of students passing O level	280	0	100
No. of students sitting O level	786	700	686
No. of classrooms constructed in USE	2	4	0
No. of students enrolled in USE	80000	70000	6000
No. of teaching and non teaching staff paid	718	718	407
Function Cost (UShs '000)	4,689,598	3,196,160	2,323,000
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	150	147	0
No. of students in tertiary education	980	882	0
Function Cost (UShs '000)	1,642,056	1,060,003	1,114,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	184	199	113
No. of secondary schools inspected in quarter	12	18	9
No. of tertiary institutions inspected in quarter	4	3	3
No. of inspection reports provided to Council	1	3	4
Function Cost (UShs '000)	911,779	246,184	751,000
Function: 0785 Special Needs Education			
No. of SNEs identified	4	8	4

Vote: 512 Kabale District

Workplan 6: Education

Kyanamira S/C and Katenga in Kamuganguzi S/C. Paid for constructed VIP latrine under SFG for Kanjobe S/C. Kyanamira S/C. Paid final payment for a double cabin Hillux pick-up and collected it from Toyota Uganda C. All grants were paid to institutions as released from the center.

Planned Outputs for 2017/18

School inspection and monitoring for education standards and compliance conducted. Purchase and supply of sheets and roofing nails to 67 primary schools . Constructed 75 stance VIP latrines at 15 primary schools.

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

Compassion International - Diocese of Kigezi supports education through provision of school fees and other 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 curricular activities. All the vehicles are few, old and unreliable

2. Understaffing

The department is in-charge of 113 schools(government) plus 10 secondary schools yet with only 3 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 inaccessible to reach and to fetch related benefits

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,093,461	737,488	665,719
District Unconditional Grant (Non-Wage)	6,000	6,576	40,629
District Unconditional Grant (Wage)	228,414	52,776	128,414

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

Total Revenues	1,266,057	851,090	817,794
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,093,461</i>	<i>674,331</i>	<i>665,719</i>
Wage	228,414	57,618	128,414
Non Wage	865,047	616,712	537,305
<i>Development Expenditure</i>	<i>172,596</i>	<i>113,602</i>	<i>152,075</i>
Domestic Development	172,596	113,602	152,075
Donor Development	0	0	0
Total Expenditure	1,266,057	787,932	817,794

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 95% of the allocated funds of which 95.1% spent leaving unspent of Ug. Shs 63,157,064. Cumulatively, the department received 67% of the annual planned budget of which 9% the total annual roads budget was utilized. There was poor budget performance resulting from limited revenue to the department especially those under discretionary powers of the council in allocation.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 2.6% of the district total budget compared to 4.0% during financial year 2016/2017 of which 18.6% will cater for development activities, 81.4% of the revenue will cater for recurrent activities. The salary component of the budget will be 15.7% of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	0	0	34
Length in Km of Urban unpaved roads routinely maintained	15	13	23
Length in Km of Urban unpaved roads periodically maintained	15	11	17
No. of bottlenecks cleared on community Access Roads	65	65	0
Length in Km of District roads routinely maintained	500	500	360
No. of bridges maintained	5	5	2

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

2016/17 Physical Performance up to March

District Roads routinely maintained 500km by manual means using road gangs, headmen & overseers and mechanized means using light equipment on Butambi- Mparo road 8.2km, Kashambya -Bucundura 17km, Nyaruziba- Nyaka shebeya 6km, emergency maintenance of Kabimbiri-Kamusiza road 17km ,Equipment rep District road committee operations and monitoring and evaluation,

Planned Outputs for 2017/18

Routine road maintenance of 360km of roads, maintenance of 2 culvert bridges, Mechanized maintenance of 9 roads

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

Road rehabilitation and construction under CAIP

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

1. Hilly Terrain

Expensive Earth works and erosion/land slides during heavy rains

2. Less/weak/old road equipment

Need for more road units for the expensive and difficult road works

3. Big road network but little funds

A km is maintained at a rate of between 400,000 ushs - 1,000,000 ushs which is very little compared to the work to be done

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	451,403	337,536	442,133
District Unconditional Grant (Wage)	18,910	12,212	18,910
Multi-Sectoral Transfers to LLGs	6,210	5,612	
Sector Conditional Grant (Non-Wage)	36,283	27,212	33,223
Support Services Conditional Grant (Non-Wage)	390,000	292,500	390,000

Vote: 512 Kabale District

Workplan 7b: Water

Total Revenues	869,622	743,855	645,807
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>451,403</i>	<i>333,439</i>	<i>442,133</i>
Wage	18,910	17,824	18,910
Non Wage	432,493	315,615	423,223
<i>Development Expenditure</i>	<i>418,219</i>	<i>95,208</i>	<i>203,674</i>
Domestic Development	406,319	95,208	203,674
Donor Development	11,900	0	0
Total Expenditure	869,622	428,647	645,807

2016/17 Revenue and Expenditure Performance up to March

During the quarter, water sector received 111% of the allocated revenue of which 59.2% was spent leaving unspent balance of 315,260,000. During the quarter, the sector received 110% of the sector conditional Development grant and 100% non wage recurrent grant. Cumulatively, the sector received 86% of the planned funds for the financial year 2016/2017 of which 31.5% will cater for development activities, 68.8% of the revenue will cater for recurrent activities and 2.9% is of wage component of the budget. There was under performance during the quarter which was attributed to inability to attract competent contractors and delayed approval of Gravity flow scheme sent to Ministry of Water & Environment.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 2.1% of the district total budget compared to 1.8% during financial year 2016/2017 of which 31.5% will cater for development activities, 68.8% of the revenue will cater for recurrent activities and 2.9% is of wage component of the budget.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 512 Kabale District

Workplan 7b: Water

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	61	32	20
No. of water points tested for quality	10	10	20
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	10	10	20
No. of water points rehabilitated	0	0	2
% of rural water point sources functional (Gravity Flow Scheme)	95	95	96
% of rural water point sources functional (Shallow Wells)	99	99	0
No. of water pump mechanics, scheme attendants and caretakers trained	60	0	60
No. of water and Sanitation promotional events undertaken	37	34	37
No. of water user committees formed.	5	5	5
No. of Water User Committee members trained	5	5	5
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	60	60	60
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	15	15	11
No. of public latrines in RGCs and public places	2	0	2
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	5	3	5
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	1	0	1
Function Cost (US\$ '000)	479,622	136,147	255,000

Function: 0982 Urban Water Supply and Sanitation

Vote: 512 Kabale District

Workplan 7b: Water

Planned Outputs for 2017/18

Operational costs of DWO, Supervision, monitoring and coordination, promotion of community based management, support to operation and maintenance, capital infrastructure(construction of gravity schemes, latrines in RGO, promotion of sanitation & hygiene

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

Construction of Rain water harvesting tanks, spring protection and rehabilitation

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

1. Lack of enough land

Land not enough for proper catchment protection and requires compensation

2. Hilly Terrain

Need for a lot of investment in pumped water supply schemes

3. Most schemes have reached the design life

There is need for funding the major rehabilitation /overhaul of these schemes

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	148,288	134,147
District Unconditional Grant (Non-Wage)	2,289	15,664
District Unconditional Grant (Wage)	123,820	93,820
Locally Raised Revenues	10,855	12,745
Multi-Sectoral Transfers to LLGs	4,470	7,560
Sector Conditional Grant (Non-Wage)	6,855	4,357
<i>Development Revenues</i>	700	
Multi-Sectoral Transfers to LLGs	700	
Total Revenues	148,988	134,147

B: Breakdown of Workplan Expenditures:

Vote: 512 Kabale District

Workplan 8: Natural Resources

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 89% of the planned revenue of which 100.04% was utilized leaving 89,322 on the account. Sector conditional grant that performed at 100% and Multi-Sectoral Transfers to LLCO. Cumulatively, the department received 65% of the annual planned budget and of which 99.9% of the annual budget was utilized.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 0.4% of the district total budget compared to 0.4% during financial year 2016/2017 of which 0.0% will cater for development activities, 100.0% of the revenue will cater for recurrent activities. The wage component of the budget will be 71.0%. The budget remained the same despite curving of Rukiga district out of Kabale.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of community members trained (Men and Women) in forestry management	0	0	10
No. of monitoring and compliance surveys/inspections undertaken	12	1	4
No. of Water Shed Management Committees formulated	0	0	4
Area (Ha) of Wetlands demarcated and restored	4	0	4
No. of community women and men trained in ENR monitoring	100	0	40
No. of monitoring and compliance surveys undertaken	6	2	6
No. of new land disputes settled within FY	14	7	13
Function Cost (US\$ '000)	148,988	96,755	134,000
Cost of Workplan (US\$ '000):	148,988	96,755	134,000

2016/17 Physical Performance up to March

Supervised compound contractor and porters, monitored environmental compliance around Lake Bunyonyi, wetland encroachers in Bukinda sub County and acted as state witness in courts of law for 3 land disputes

Vote: 512 Kabale District

Workplan 8: Natural Resources

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 resource management in their thinking. As for some of the leaders, at times, it is one step forward followed by two steps backwards.

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

The department is grossly understaffed and thus limiting to achieve the planned activities.

3. Limited transport facilities

The department has one old vehicle and few motorcycles to run field activities.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,083,052	958,970
District Unconditional Grant (Non-Wage)	0	12,018
District Unconditional Grant (Wage)	265,468	165,468
Locally Raised Revenues	29,716	15,202
Multi-Sectoral Transfers to LLGs	23,448	20,681
Other Transfers from Central Government	700,693	700,693
Sector Conditional Grant (Non-Wage)	63,728	44,909
<i>Development Revenues</i>	178,417	141,387
Donor Funding	139,264	141,387
Multi-Sectoral Transfers to LLGs	34,805	
Transitional Development Grant	4,348	
Total Revenues	1,261,469	1,100,357
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,083,052	958,970
Wage	265,468	165,468
Non Wage	817,584	793,502
<i>Development Expenditure</i>	178,417	141,387
Domestic Development	39,153	0

Vote: 512 Kabale District

Workplan 9: Community Based Services

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 3.4% of the district total budget compared to 1.9% during financial year 2016/2017 of which 8.6% will cater for development activities, 91.4 % of the revenue will cater for recurrent activities. The wage component will be 15.9% & the major sources of revenue to the department are government transfers and locally raised revenues. The budget increase resulted from allocation of central government transfers to cater Youth and women groups.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	1200	34	1200
No. of Active Community Development Workers	14	12	0
No. FAL Learners Trained	1500	1500	1500
No. of Youth councils supported	4	3	1
No. of assisted aids supplied to disabled and elderly community	20	0	20
No. of women councils supported	4	2	4
Function Cost (US\$ '000)	1,261,469	430,915	1,100,000
Cost of Workplan (US\$ '000):	1,261,469	430,915	1,100,000

2016/17 Physical Performance up to March

Conducted quarterly Youth council executive meeting. Mobilized and formed 54 women groups to benefit from UWEP. Monitored the implementation of UWEP in 2 LLGs. Conducted district FAL review meeting. Conducted 15 LLG FAL review meetings. Monitored the implementation of FAL programs in 15 LLGs. Conducted district council meeting. Conducted special grant committee meeting.

Planned Outputs for 2017/18

Support 65 youth groups with Youth Livelihood funds, Support 30 women groups with Uganda Women entrepreneurship Programme Funds, Support 1,000 Elder persons with Social assistance grants (SAGE) in 15 LLGs. Train 1500 FAL learners in Literacy and Numeracy.

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

Vote: 512 Kabale District

Workplan 9: Community Based Services

men by their spouses

2. No transport means

Community department at all levels doesnot have any means of transport which has a negative impact on service delivery .

3. Lack of funtional remand home in the district

Jovinnile offenders are sent back home because of not having where to put them For rehabilitation and community support they are rejected because of their offences.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	121,007	115,194
District Unconditional Grant (Non-Wage)	32,256	52,008
District Unconditional Grant (Wage)	42,212	42,212
Locally Raised Revenues	35,919	14,064
Multi-Sectoral Transfers to LLGs	10,620	6,910
<i>Development Revenues</i>	182,750	208,324
Donor Funding	182,750	208,324
Total Revenues	303,757	323,518
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	121,007	115,194
Wage	27,212	42,212
Non Wage	93,795	72,982
<i>Development Expenditure</i>	182,750	208,324
Domestic Development	0	0
Donor Development	182,750	208,324
Total Expenditure	303,757	323,518

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 30% of the planned revenue of which 99.4% was utilized leaving 137,903 on the account. This over performance during the quarter was attributed to previous balance that was

Vote: 512 Kabale District

Workplan 10: Planning

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	3	3	2
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	303,757	126,319	323,757
Cost of Workplan (US\$ '000):	303,757	126,319	323,757

2016/17 Physical Performance up to March

Submitted 2nd quarter physical progress report 2016/2017 to MoFPED under OBT and LGMSD to MoLG
Submitted LGBFP for FY 2017/18 for both Kabale and Rukiga Districts to MoFPED.

Planned Outputs for 2017/18

Formulated LGBFP 2018/2019, Produced District Development Plan Vol II (Annex to Budget); Produced and submitted OBT 2017/2018 and district quarterly progress reports as well as DDDEG quarterly reports to MoFPED and MoLG respectively. Guided 10 LLGs and 11 departments in development Planning and Budgeting. Done 2016/2017 annual Statistical abstract and submitted to UBOS.

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

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 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.

Vote: 512 Kabale District

Workplan 11: Internal Audit

<i>Recurrent Revenues</i>	76,388	50,313	71,644
District Unconditional Grant (Non-Wage)	1,106	829	9,003
District Unconditional Grant (Wage)	49,600	24,135	49,600
Locally Raised Revenues	9,481	6,522	8,455
Multi-Sectoral Transfers to LLGs	16,201	18,827	4,586
Total Revenues	76,388	50,313	71,644

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	76,388	49,410	71,644
Wage	49,600	28,900	49,600
Non Wage	26,788	20,510	22,045
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	76,388	49,410	71,644

2016/17 Revenue and Expenditure Performance up to March

During the quarter, the department received 63% of the planned revenue of which 92.5% was utilized leaving 903,185 on the account. Cumulatively, the internal audit department received 66% of the annual planned budget and utilized 98.2% of the allocated Funds.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to benefit 0.2% from the district budget compared to 0.2% of the district total budget for 2016/2017 of which 100.0% of the revenue will cater recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	15/10/2016	13/4/2017	15/10/2017
<i>Function Cost (US\$ '000)</i>	76,388	49,410	71,644
Cost of Workplan (US\$ '000):	76,388	49,410	71,644

2016/17 Physical Performance up to March

Prepared and submitted quarterly internal audit reports to council, Internal Auditor Generals offices and PAC

Vote: 512 Kabale District

Workplan 11: Internal Audit

N/A

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

1. Under funding.

The unit is grossly under-funded. There is inadequate facilitation in form of fuel, vehicle(s) as well as allowance to enable the auditors to move out to audit risky areas thus affecting the performance of unit.

2. Slow rate of response to raised audit issues by auditees / management.

Auditees / Management at times go slow in responding to the raised audit a fact which tends to affect compliance with mandatory reporting timelines.

3. Understaffing.

The unit is manned by only 3 (three) staffs. Compared to the number of the various auditees I.e 10 Sub County departments of the district, about 113 Primary Schools, About 65 Health Units and about 13 Secondary Schools, the staffs are inadequate.