

Vote: 512 Kabale District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 512 Kabale District

Foreword

Kabale District Local Government continues to emphasize decentralized and participatory development planning and budgeting process as stipulated in the Local Governments Act CAP 243 under section 36(3). Schedule 2 of the Act spells out the roles and responsibilities of the respective Local Governments under the decentralization policy. In line with Government's macroeconomic plan and fiscal strategy, the Local Government Budget Framework Paper outlines the district interventions for social and economic development in FY 2017/2018 and the medium term. District macroeconomic policies and expenditure framework programmes are guided by the investment priorities of the National Development Plan and Ministerial policies and strategies. Therefore, the development budget proposed and earmarked in this 2017/2018 Budget Framework Paper focuses on the key priorities of: Sustaining the Development and Maintenance of Strategic Infrastructure. Enhancing Human Capital Development by improving the Quality of Education, Access to Critical Social Services and Skills Development. Enhancing Domestic Revenue Mobilization and Strengthening the Quality of Service Delivery to Facilitate Private Sector Investment in a bid to accelerate growth for all.

The Budget is the key instrument through which District implements its policies while the Budget Framework Paper links between District's overall policy plans and the Annual Budget. This policy framework sets out how the District intends to achieve its policy objectives over the medium term through the budget and annual work plan. The framework identifies preliminary revenue projections and expenditure allocation priorities. This sets out the preparation of detailed Budget Estimates of Revenue and Expenditure for financial year 2017/2018 to be presented to the District Council by 30th April 2017. In the medium term, the District will be committed to implement its policies and strategies towards achieving its Mission statement "To serve the Community through the coordinated delivery of services which focus on National and Local priorities and contribute to sustainable improvement of the quality of life of the people in the District". The mission of the district will be achieved based on the following priority interventions that aim at poverty reduction. The district priorities in the medium term will focus on following: Rehabilitation and maintenance of rural feeder roads and bridges, Provision of Primary Health Care minimum service packages and other assorted services, Construction of VIP latrines, staff house and classroom blocks as well as provision of iron sheets at primary schools. Construction and rehabilitation of GFSSs, construction of Ecosan toilets at schools and rehabilitation of non functional boreholes. Expand tax base, identify new sources and maximization of revenue collection. Enhance Human Resources Development through training, attachment and mentoring of LLGs. Protection of children and other marginalized section of the population. Conduct education on land and environmental management issues, Tourism development and enhancement of physical planning. Ensure cross-cutting issues such as HIV/AIDS, poverty, gender, human rights and environment are integrated into development planning and budgeting process. Use of environmental resources in sustainable manner and enhance agricultural advisory services through demonstration and quality farm inputs.

The Development Partners of SUSTAIN, SDS, Global Fund, Reproductive health Uganda, Compassion International, Marie Stopes, UNICEF, FAO, RHITES, AIC, Kabale and Kigezi Diocese, KICK corruption out of Uganda, and WHO have continuously supported the district in the social services and production sectors. The district receives direct support from SDS, UNICEF, PACE, Global Fund and WHO while the rest provide indirect budget support.

Vote: 512 Kabale District

PATRICK BESIGYE KEIHW
CHAIRPERSON/KABALE DISTRICT LOCAL GOVERNMENT

Vote: 512 Kabale District

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	764,238	153,902	
2a. Discretionary Government Transfers	4,116,551	1,029,138	
2b. Conditional Government Transfers	33,672,438	8,776,022	
2c. Other Government Transfers	743,593	21,938	
4. Donor Funding	3,113,363	316,759	
Total Revenues	42,410,183	10,297,760	

Revenue Performance in the first quarter of 2016/17

The district received 24% of the annual planned revenue of which 20% was collected from Local Revenue, 2% from Central Government Transfers while 10% from Donor Funding. All this totaled up to Ug. Shs 10,614,519,000 which Ug. Shs 10,277,644,000 was released to departments to execute their mandatory activities as follows: 25%, N/wage 26%, Development 24% while Donor funding at 10% leaving a balance of Ug. Shs 336,875,000 at the end of the quarter 2016/2017 FY.

Planned Revenues for 2017/18

The district is anticipating to receive 90.5% of the District revenue from central government transfers, from 1% from locally raised revenues, 7.8% from Donor funding. Generally, there is a decline in the district budget compared to financial year 2016/2017 due to creation of Rukiga district out of Kabale district. The expenditure is projected as follows; 55.5% will finance staff salaries, 26.9% for recurrent expenditure, 3.2% for development while 14.4% for Donor expenditure.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	5,236,344	1,665,234	3,444,466
2 Finance	697,390	215,311	477,794
3 Statutory Bodies	1,257,930	148,096	836,367
4 Production and Marketing	716,007	152,831	466,145
5 Health	6,736,414	1,177,951	4,373,564
6 Education	23,839,815	5,905,011	14,786,143
7a Roads and Engineering	1,266,057	194,094	847,516

Vote: 512 Kabale District

Executive Summary

<i>UShs 000's</i>	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
Grand Total	42,410,183	9,921,375	27,674,481
Wage Rec't:	25,730,658	6,436,415	16,552,441
Non Wage Rec't:	11,872,002	3,015,526	8,018,203
Domestic Dev't	1,694,159	211,456	944,435
Donor Dev't	3,113,363	257,979	2,159,403

Expenditure Performance in the first quarter of 2016/17

Administration: Attended national forum for the 11th Joint Annual Review of Decentralization. Consultation with UBOS and MoFPED on variables used to allocate district funds. Coordinated district cases in different Completed data capture for staff payroll and pensioners, submitted completed pension files and verification of appointment letters for new staff of Bukinda PTC to the MoES. Submitted payroll and pensioner's data app the month of August 2016.

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

Medium Term Expenditure Plans

Rehabilitation and maintenance of rural feeder roads and bridges. Provision of Primary Health Care minimum packages and other associated services. Support the provision of quality and affordable services to education safe and clean water coverage to 89%. Expanding tax base. Natural resource management through practicing management practices. Community development and empowerment. Provision and rehabilitation of rural inf to accelerate private investments.

Challenges in Implementation

Inadequate knowledge on IFMS operations and integration of OBT budget into IFMS budget. Inadequate lo revenue collections due to political influence and poor administration. Fluctuating Indicative Planning Figur central government. Health staff absenteeism and retention particularly in hard to reach areas and dilapidated infrastructures and equipment. High dropout rates, teacher absenteeism and retention in hard to reach areas & learning environment.

Vote: 512 Kabale District

A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	764,238	153,902	
Market/Gate Charges	84,818	19,418	
Advertisements/Billboards	4,400	100	
Agency Fees	12,059	3,006	
Application Fees	13,249	1,501	
Business licences	50,763	8,654	
Land Fees	24,718	8,176	
Liquor licences	13,893	1,407	
Local Service Tax	299,889	70,477	
Miscellaneous	58,304	985	
Other Fees and Charges	52,306	1,571	
Other licences	66,849	4,206	
Park Fees	7,304	26,271	
Property related Duties/Fees	5,400	2,050	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,194	1,148	
Rent & rates-produced assets-from private entities	38,880	1,987	
Royalties	5,000	0	
Sale of non-produced government Properties/assets	5,780	0	
Local Government Hotel Tax	8,432	967	
Registration of Businesses	7,001	1,979	
2a. Discretionary Government Transfers	4,116,551	1,029,138	
Urban Discretionary Development Equalization Grant	71,085	17,771	
Urban Unconditional Grant (Non-Wage)	157,931	39,483	
District Unconditional Grant (Wage)	2,610,939	652,735	
District Unconditional Grant (Non-Wage)	737,969	184,492	
District Discretionary Development Equalization Grant	273,514	68,378	
Urban Unconditional Grant (Wage)	265,113	66,278	
2b. Conditional Government Transfers	33,672,438	8,776,022	2
Transitional Development Grant	492,808	122,792	
Development Grant	768,996	192,249	
General Public Service Pension Arrears (Budgeting)	331,943	331,943	
Gratuity for Local Governments	1,039,450	259,863	
Pension for Local Governments	2,513,322	628,331	

Vote: 512 Kabale District

A. Revenue Performance and Plans

Global Fund-Ministry of Health	70,102	14,594	
PACE	20,099	0	
UNICEF	2,910,806	276,772	
GAVI	44,842	0	
Total Revenues	42,410,183	10,297,760	2

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

The district received 75.8% of the quarterly planned revenue compared to 20% of the total planned revenue for the first quarter of the financial year. This poor performance was attributed to poor banana production due to banana bacterial wilt, response to curfew zoning by MAAIF that made farmers shift from producing for local markets to Global markets i.e. coffee, temperate fruit and tea which are still in their infancy period. Poor tax administration and collection practices by LLGs.

(ii) Central Government Transfers

The district received 102.2% of the quarterly planned budget from central government transfers compared to 25.5% of the annual planned budget. Slightly good performance was attributed to release of 100% funds for General Public Service pension arrears (budgeting) and education sector conditional grant.

(iii) Donor Funding

The district received 40.7% of the quarterly planned revenue compared to 10% of the annual planned revenue of the first quarter of the financial year from Donors. The reasons for poor performance was attributed to receiving funds that were not budgeted for during the financial year especially from PACE released zero money while UNICEF released on 10% of the planned funds and yet this sums to 93.5%.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district is anticipating to collect locally raised revenue which forms 1.7% of the total budget compared to 1.1% of the 2016/2017 financial year budget. The increase resulted in creation of new cattle markets and cross border trade becoming more favourable. Boarder LLGs have opportunities to enhance their revenue and other non tax revenue. Tax administration measures have been instituted at the district and all LLGs.

(ii) Central Government Transfers

The district is anticipating to receive 90.5% 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 and gratuity areas. There is general deduction in DDDEG, USE and UPE grants.

(iii) Donor Funding

The district is forecasting to receive 7.8% 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.

Vote: 512 Kabale District

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	5,153,962	1,660,208
District Unconditional Grant (Non-Wage)	66,960	21,195
District Unconditional Grant (Wage)	696,175	310,495
General Public Service Pension Arrears (Budgeting)	331,943	331,943
Gratuity for Local Governments	1,039,450	259,863
Locally Raised Revenues	119,375	27,326
Multi-Sectoral Transfers to LLGs	386,736	81,056
Pension for Local Governments	2,513,322	628,331
<i>Development Revenues</i>	82,382	13,296
District Discretionary Development Equalization Gra	36,515	5,460
District Unconditional Grant (Non-Wage)	16,864	0
Multi-Sectoral Transfers to LLGs	2,543	1,631
Transitional Development Grant	26,460	6,205
Total Revenues	5,236,344	1,673,504
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	5,153,962	1,651,938
Wage	926,312	344,747
Non Wage	4,227,650	1,307,191
<i>Development Expenditure</i>	82,382	13,296
Domestic Development	82,382	13,296
Donor Development	0	0
Total Expenditure	5,236,344	1,665,234

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 123% of the allocated revenue of which 99.5% leaving unspent b Ug. Shs 8,515,198 at the end of the quarter. Cumulatively, the department received 32% of the planned fund financial year and was able to utilize only 31.8% of the planned funds for the financial year. There was good performance of the budget due receipt of more funds under pension arrears and district unconditional grant no and wage as well as multsectoral transfer

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 512 Kabale District

Workplan 1a: Administration

new staff of Bukinda PTC to the MoES. Submitted payroll and pensioner's data approval for the month of A 2016.

Plans for 2017/18 by Vote Function

Payroll cleaning, Timely payment of salaries, Management of Pension and Gratuity, Monitor and supervise implementation of Government programmes, Disseminate Government information, Carryout radio talk show press conferences, Contribute to ULGA, Manage records and Archives, Celebrate National and District functions.

Medium Term Plans and Links to the Development Plan

Recruitment, Deployment and Manage Staff for improved service delivery. Staff Development through training.

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

Women/Community empowerment. This will be done by FOWEDE through village budget clubs. Combat HIV/AIDS, mitigate against HIV Aids by Katuna maps. Promote good governance by Kick corruption out of Kigezi.

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

1. Inadequate 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 Administration 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

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	697,390	215,311	477,794
District Unconditional Grant (Non-Wage)	12,559	8,474	27,321
District Unconditional Grant (Wage)	469,915	144,121	269,915
Locally Raised Revenues	44,192	22,987	44,052

Vote: 512 Kabale District

Workplan 2: Finance

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	697,390	477,794
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>697,390</i>	<i>477,794</i>
Wage	504,891	287,403
Non Wage	192,499	190,391
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	697,390	477,794

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 123% of the allocated revenue of which 100% leaving unspent by zero at the end of the quarter. Cumulatively, the department received 31% of the planned funds for the financial year and was able to utilize only 31% of the planned funds for the financial year. There was good performance of the department due receipt of more funds under locally raised revenues, district unconditional non-wage and wage.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipating to receive 1.7% of the district total revenue budget compared to 1.3% during 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

Physical Performance in the first quarter of 2016/17

Conducted support supervision of Accounts staff in 15 LLGs in financial management and reporting. Prepared and submitted Final Accounts 2015/2016 to Auditor General's office in Mbarara.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Production and submission of financial statements 2017/2018 to relevant Authorities. Production and submission of monthly financial statements to relevant authorities. Posting and updating of financial books monthly. Financial management practices enhanced using IFMS. Locally raised revenue tax base expansion to 5% by 2018. Production of draft annual workplans and budget estimates for 2017/2018 and production and submission of quarterly progress reports.

Vote: 512 Kabale District

Workplan 2: Finance

not applicable on the IFMS

2. Flactuation of IPF's from Central Government

Fluctuations and unreliable Indicative planning figures from Central Government. The figures change during middle of financial year and this undermines realistic planning and Budgeting for improved service delivery

3. Inadequate local Revenue

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,257,705	210,334
District Unconditional Grant (Non-Wage)	424,391	102,884
District Unconditional Grant (Wage)	529,225	46,781
Locally Raised Revenues	153,131	21,651
Multi-Sectoral Transfers to LLGs	150,957	39,018
<i>Development Revenues</i>	225	0
Multi-Sectoral Transfers to LLGs	225	0
Total Revenues	1,257,930	210,334
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,257,705	148,096
Wage	529,225	50,754
Non Wage	728,479	97,342
<i>Development Expenditure</i>	225	0
Domestic Development	225	0
Donor Development	0	0
Total Expenditure	1,257,930	148,096

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 67% of the allocated revenue of which 70.4% leaving unspent ba Ug. Shs 62,237,842 at the end of the quarter. Cumulatively, the department received 17% of the planned fund financial year and was able to utilize only 11.8% of the budgeted funds. There was poor performance of the b limited inflow to the department for all the revenue sources. All performed below the target during the quarter

Vote: 512 Kabale District

Workplan 3: Statutory Bodies

Physical Performance in the first quarter of 2016/17

1 council session held. 1 set of council minutes prepared. 1 standing committee held. 3 contracts committee held. Prepared 1 updated procurement plan. Prepared and submitted 1st quarter procurement report to PPDA. Established 1 list of service providers to HoDs. Awarded revenue contracts to 30 Service providers. Tendered Kikungiri land to 22 farmers. Conducted 2 field visits in Rwamucucu and Kamwezi sub counties. Prepared evaluation reports.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Advertisement and staff recruitment. Field Support Supervision. Prequalification of bidders and contract management. Payment of Ex-Gratia Allowances. Extension staff supervision in all LLGs. Conduct council sessions and hold standing committees. Operational Board and Statutory bodies.

(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. Inadequate Funding and late releases of funds

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

2. Lack of Office Space

The Secretary DSC does not have an Office Space. Currently, the Secretary DSC is operating in the DSC Board Room.

3. Inadequate facilitation

Due to lack of facilitation, staff are demotivated thus poor service delivery. Inadequate facilitation also may lead to absenteeism or presenteeism of staff.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

Vote: 512 Kabale District

Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Wage)	568,308	142,077	364,741
Development Revenues	55,399	13,850	36,344
Development Grant	55,399	13,850	36,344
Total Revenues	716,007	178,951	466,145
B: Overall Workplan Expenditures:			
Recurrent Expenditure	660,608	152,831	429,800
Wage	568,308	142,077	364,741
Non Wage	92,300	10,754	65,060
Development Expenditure	55,399	0	36,344
Domestic Development	55,399	0	36,344
Donor Development	0	0	0
Total Expenditure	716,007	152,831	466,145

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, department sector received 99% of the allocated revenue of which 85.4% was spent leaving a balance of 26,120,059. Cumulatively, the sector received 25% of the planned fund for the financial year of which the sector was able to utilize 21.4% of the allocated revenue for the fiscal year 2016/2017. The overall performance was below the planned during the quarter but still revenue under discretion of the council never performed as planned.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 1.7% of the total district budget compared to 1.9% during the financial year 2016/2017. The budget will be allocated to recurrent activities at 92.2% but salaries will form 78.2% of the departmental budget while development budget will be financed at 7.8%. The activities will be financed through locally raised revenue and central government transfers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Conducted 1 field visit to tea farmers in 4 LLGs. Conducted and inspected agro-input dealers in quality assurance in 4 LLGs and 3 Kabale Municipality Divisions. Trained 25 business community members, farmers and extension workers on business start up and development records keeping, trade facilitation laws and community tourism in KASHAURA county. Trained 15 Maziba fruit wine producer's society leaders on governance for cooperatives.

Plans for 2017/18 by Vote Function

160 result demonstrations established for training and dissemination improved crop production technologies. 24 visits conducted for provision of advisory services to farmers. 24 mobile plant clinics staged. 2 fish cage

Vote: 512 Kabale District

Workplan 4: Production and Marketing

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 & FAO. 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

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>4,443,143</i>	<i>1,106,441</i>
District Unconditional Grant (Non-Wage)		0
Locally Raised Revenues	17,063	1,455
Multi-Sectoral Transfers to LLGs	12,935	1,700
Sector Conditional Grant (Non-Wage)	663,104	165,776
Sector Conditional Grant (Wage)	3,750,041	937,510
<i>Development Revenues</i>	<i>2,293,271</i>	<i>130,301</i>
District Discretionary Development Equalization Grant	21,000	0
Donor Funding	2,259,147	121,403
Multi-Sectoral Transfers to LLGs	13,124	8,898
Total Revenues	6,736,414	1,236,742
		4,373,564

Vote: 512 Kabale District

Workplan 5: Health

Ug. Shs 81,930,038 at the end of the quarter. Cumulatively, the department received 18% of the planned fund for the financial year and was able to utilize only 17.1% of the budgeted revenue. There was poor performance of the department resulting for zero release of DDDEG, low release of donor funding, locally raised revenues and multisectional transfers to LLGs for recurrent budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipating to receive revenue of 15.8% of the district total budget compared to 12.4% during the financial year 2016/2017 of which 0.5% will cater for development activities while 68.23% of the revenue will be for recurrent activities while 31.0% will finance donor driven initiatives. The staff salaries will form a component of 55.03% of the health budget. The increase in budget was attributed to Donor support and especially UNICEF.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Outpatients visited the NGO and government health facilities. Inpatients that visited the basic health care in government health facilities. Deliveries in lower NGO and government health facilities at health centre. Children immunized with pentavalent vaccine in all NGO and government facilities. Children immunized with pentavalent vaccine in all NGO and government facilities. Conducted 3289 Deliveries in all HCs.

Plans for 2017/18 by Vote Function

Mukyogo OPD Completion. Renovation of Maziba HC IV surgical theatre & Connection to national power. Construction of placenta pits at Nyakasharara. Renovation of Nyamiryango HC II OPD, Procurement & Distribution of complete sterilization equipment. Procurement of basic diagnostic equipment. Conducting health education on environmental health, reproductive health, maternal, newborn, child & adolescent care, IMCI, immunization and HIV/AIDS plus TB prevention & control.

Medium Term Plans and Links to the Development Plan

Mukyogo OPD Completion. Renovation of Maziba HC IV surgical theatre & Connection to national power. Procurement & Distribution of complete sterilization equipment. Procurement of basic diagnostic equipment. Construction of 18 placenta pits at HC IIs. Conducting health education, environmental health, reproductive health, maternal, newborn, child & adolescent care, 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 and 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-finding conferences & research for evidence based practice.

Vote: 512 Kabale District

Workplan 5: Health

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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	22,416,253	5,742,617
District Unconditional Grant (Non-Wage)		0
District Unconditional Grant (Wage)	187,199	45,161
Locally Raised Revenues	25,090	1,090
Multi-Sectoral Transfers to LLGs	10,962	7,588
Other Transfers from Central Government		0
Sector Conditional Grant (Non-Wage)	3,641,744	1,050,963
Sector Conditional Grant (Wage)	18,551,258	4,637,815
<i>Development Revenues</i>	1,423,562	229,979
Development Grant	329,277	82,319
District Discretionary Development Equalization Gra	12,136	0
Donor Funding	520,302	36,067
Multi-Sectoral Transfers to LLGs	121,847	1,593
Transitional Development Grant	440,000	110,000
Total Revenues	23,839,815	5,972,596
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	22,416,253	5,741,647
Wage	18,738,457	4,682,975
Non Wage	3,677,796	1,058,671
<i>Development Expenditure</i>	1,423,562	163,364
Domestic Development	903,260	127,297
Donor Development	520,302	36,067
Total Expenditure	23,839,815	5,905,011

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 100% of the allocated revenue of which 98.6% leaving unspent b Ug. Shs 83,289,389 at the end of the quarter. Cumulatively, the department received 25% of the planned fun financial year and was able to utilize only 24.7% of the budgeted revenue. Almost budget performed as planned

Vote: 512 Kabale District

Workplan 6: Education

Primary and secondary schools inspected in 2 counties. 2 Tertiary institutions of Kizinga, Bukinda Core PT inspection report produced. UPE and USE Grants wired to all benefiting schools.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

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. S USE and UPE activities.

(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 super 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 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 s membres 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 to -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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,266,057	847,516
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,093,461</i>	<i>692,515</i>
Wage	228,414	128,414
Non Wage	865,047	564,100
<i>Development Expenditure</i>	<i>172,596</i>	<i>155,001</i>
Domestic Development	172,596	155,001
Donor Development	0	0
Total Expenditure	1,266,057	847,516

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 74% of the allocated funds of which 85.6% spent leaving unspent of Ug. Shs 35,047,341. Cumulatively, the department received 19% of the annual planned budget of which 1% of the annual total roads budget was utilized. There was poor budget performance resulting limited revenue in the department.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 3.1% of the district total budget compared to 4.0% during financial year 2016/2017 of which 18.3% will cater for development activities, 81.7% of the revenue will cater for recurrent activities. The salary component of the budget will be 15.2% of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

District Roads routinely maintained; Bukinda-Kahondo-Maziba road 26km, Culverts Installation /Bridge Maintenance along Nyakanengo-Nyakasiru, Nyaruziba – Nyakashebeya at Kyondo and Nyakashebeya CoU, Kagoma road Kifurugutu, Kyobugombe- Sindi – Kicence at Ibumba. Equipment repairs, emergency maintenance of Kabimbo-Kamusiza via Kihorezo road 17km, Kigarama-Kavu road 13km.

Plans for 2017/18 by Vote Function

Routine road maintenance of 360km of roads, maintenance of 2 culvert bridges, Mechanized maintenance of 91km roads

Medium Term Plans and Links to the Development Plan

Manual Road maintenance of 360km, mechanized maintenance of 91km, bridge/culvert maintenance

Vote: 512 Kabale District

Workplan 7a: Roads and Engineering

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 that needs to be done

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	451,403	118,288
District Unconditional Grant (Wage)	18,910	6,106
Multi-Sectoral Transfers to LLGs	6,210	5,612
Sector Conditional Grant (Non-Wage)	36,283	9,071
Support Services Conditional Grant (Non-Wage)	390,000	97,500
<i>Development Revenues</i>	418,219	101,580
Development Grant	384,319	96,080
Donor Funding	11,900	0
Transitional Development Grant	22,000	5,500
Total Revenues	869,622	219,868
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	451,403	117,928
Wage	18,910	11,718
Non Wage	432,493	106,211
<i>Development Expenditure</i>	418,219	42,567
Domestic Development	406,319	42,567
Donor Development	11,900	0
Total Expenditure	869,622	160,495

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, water sector received 101% of the allocated revenue of which 72.4% was spent leaving unspent balance of 60,612,059. Cumulatively, the sector received 25% of the planned funds for the financial year of water sector was able to utilize 18.3% of the allocated revenue. There was over performance during the quarter which was attributed to better performance of multisectoral transfers to LLGs for interventions in water sector and District

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 512 Kabale District

Workplan 7b: Water

Installed solar system for Rweshama and Bikuriungu in Rukungiri district. Water quality tested for all operational systems in Rukungiri and Ntungamo. Conducted trainings for O&M in Rugaga, Kinoni and Rwenkobwa in Rukungiri. Conducted annual general assembly in Kabale district.

Plans for 2017/18 by Vote Function

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 RGCS, promotion of sanitation & hygiene

Medium Term Plans and Links to the Development Plan

Construction of Gravity flow schemes, Latrines in RGCS, rehabilitation of Gravity flow schemes, extension of Gravity flow schemes

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

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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>148,288</i>	<i>122,757</i>
District Unconditional Grant (Non-Wage)	2,289	6,664
District Unconditional Grant (Wage)	123,820	93,820
Locally Raised Revenues	10,855	10,745

Vote: 512 Kabale District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	148,988	122,757
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>148,288</i>	<i>122,757</i>
Wage	123,820	93,820
Non Wage	24,468	28,937
<i>Development Expenditure</i>	<i>700</i>	<i>0</i>
Domestic Development	700	0
Donor Development	0	0
Total Expenditure	148,988	122,757

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 82% of the allocated revenue of which 99.9% was spent leaving a balance of 15,291 at the end of the quarter. Cumulatively, the department received 21% of the planned revenue for the financial year of which 20.9% was spent of the annual planned revenue. Sources that performed as planned included sector conditional grant and district unconditional grant non-wage.

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 76.4%. The budget remained the same despite curving of Rukiga district out of Kabale.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Supervised compound contractor and porters, stopped Iron ore mining at Buranga by un licensed investor, requested Environmental audits of Real Gin at Kazigizigi, requested environment audit for Kambucha fresh beverage at Kazigizigi-Kitumba, submitted EIA report to NEMA for Sharp Island hotel in Lake Bunyonyi for approval, addressed Noise pollution by Bird Nest hotel and the Locals around lake Bunyonyi, 25 meters of Kanjobe wetland along Kiruruma river restored.

Plans for 2017/18 by Vote Function

Assessed land tenure and conservation issues, community mobilization for implementation of environmental management activities conducted, enforced environmental and wetland compliance and private forest plantation management extended, district compound and wash rooms maintained

Vote: 512 Kabale District

Workplan 8: Natural Resources

Community leaders at all levels and the communities are still not accommodating environment and natural 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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,083,052</i>	<i>68,015</i>
District Unconditional Grant (Non-Wage)	0	947,956
District Unconditional Grant (Wage)	265,468	8,188
Locally Raised Revenues	29,716	165,468
Multi-Sectoral Transfers to LLGs	23,448	13,201
Other Transfers from Central Government	700,693	16,295
Sector Conditional Grant (Non-Wage)	63,728	700,693
		44,112
<i>Development Revenues</i>	<i>178,417</i>	<i>143,854</i>
District Discretionary Development Equalization Gra	0	89,264
Donor Funding	139,264	89,264
Multi-Sectoral Transfers to LLGs	34,805	
Transitional Development Grant	4,348	1,087
Total Revenues	1,261,469	211,870
		1,037,220
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,083,052</i>	<i>67,113</i>
Wage	265,468	947,956
Non Wage	817,584	165,468
		782,488
<i>Development Expenditure</i>	<i>178,417</i>	<i>143,854</i>
Domestic Development	39,153	89,264
Donor Development	139,264	0
		89,264
Total Expenditure	1,261,469	210,968
		1,037,220

Vote: 512 Kabale District

Workplan 9: Community Based Services

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

Physical Performance in the first quarter of 2016/17

131 PDCs & 50 FAL instructors trained in family care practices with focus on nutrition and early childhood development. CDOs supported with operational funds to handle cases, monitor projects, analyze gender mainstreaming in planning & budgeting. Conducted FAL review meetings in 15 LLGs & district level. Monitored FAL instructors. Supported DCDO to appraise & select new Youth groups to benefit from YLP 2016/2017. Supported SASEs, Youth Chairpersons, CDO & LC III Accountants on YLP activities.

Plans for 2017/18 by Vote Function

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 10 LLGs. Train 1500 FAL learners in Literacy and Numeracy.

Medium Term Plans and Links to the Development Plan

50 Juveniles will be re-integrated into their families. 80,000 children will be given birth certificates. 200 cases will be handled by the probation officer. 10,000 children will be provided with psychosocial support. 80 disputes will be handled by the district labour officer. 1500 FAL learners will be trained, 65 youth groups will be supported with YLP funds. 1000 elder persons will be supported with social assistance for empowerment grants (SAGE).

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

Conduct radio talk shows on child protection. Conduct outreach clinics in communities about child protection. Provision of economic support, psychosocial support, educational support and nutritional support to OVC.

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

1. Domestic violence

There are many conflicts which are taking place in families that affect the productivity of members leading to insecurity which is also a serious factor of malnutrition. Domestic violence has led to the death of some women by their spouses

2. No transport means

Community department at all levels does not have any means of transport which has a negative impact on service delivery.

Vote: 512 Kabale District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	121,007	29,852
District Unconditional Grant (Non-Wage)	32,256	8,064
District Unconditional Grant (Wage)	42,212	8,088
Locally Raised Revenues	35,919	11,635
Multi-Sectoral Transfers to LLGs	10,620	2,065
<i>Development Revenues</i>	182,750	17,061
Donor Funding	182,750	17,061
Total Revenues	303,757	46,913
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	121,007	26,984
Wage	27,212	10,153
Non Wage	93,795	16,831
<i>Development Expenditure</i>	182,750	17,061
Domestic Development	0	0
Donor Development	182,750	17,061
Total Expenditure	303,757	44,045

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter, the department received 58% of the allocated revenue of which 90.4% was spent leaving a balance of Ug. Shs 2,869,101. Cumulatively, the Unit received 15% of the planned revenue and was able to spend 14.5% during the financial year. This poor budget performance resulted from not receiving Donor funding for Registration from UNICE during the quarter as planned in addition to District wage and multsectoral transfers to LLGs.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 1.1% of the district total budget compared to 0.3% during financial year 2016/2017 of which 100.0% of the revenue will cater recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Compiled inventory of investments for FY 2015/2016 under LGMSD and their output impact to communities. Submitted 4th quarter physical progress report 2015/2016 to MoFPED under OBT and LGMSD to MoLG. Monitored the progress of district and LLG investments financed in Q1 2016/2017.

Vote: 512 Kabale District

Workplan 10: Planning

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 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.

Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	76,388	64,644
District Unconditional Grant (Non-Wage)	1,106	4,003
District Unconditional Grant (Wage)	49,600	49,600
Locally Raised Revenues	9,481	6,455
Multi-Sectoral Transfers to LLGs	16,201	4,586
Total Revenues	76,388	64,644
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	76,388	64,644
Wage	49,600	49,600
Non Wage	26,788	15,045
<i>Development Expenditure</i>	0	0
Domestic Development	0	0

Vote: 512 Kabale District

Workplan 11: Internal Audit

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

Physical Performance in the first quarter of 2016/17

Conducted a financial audit of Nyaruhanga primary school. Conducted a special audit of Nyamasizi and Nooki primary school. Attended LGs internal Auditors Association meeting in Kabale.

Plans for 2017/18 by Vote Function

Local revenue performance assessed and financial management practices evaluated. 2017/2018 quarterly audit reports produced and submitted to relevant authorities in time.

Medium Term Plans and Links to the Development Plan

Production and submission of audit reports to relevant authorities 2017/2018 done on timely manner.

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

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.