

# Vote: 513    Kabarole District

## Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

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## Foreword

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This Budget Framework Paper outlines the District medium term spending priorities for the financial year 2015/16. The paper also reviews the first quarter performance for financial year 2014/15. The review is both for financial receipt, expenditure and physical output. This review has been done at departmental level and it is therefore easy to follow and find out how much each department received what was spent and the major outputs attained. In addition the physical outputs and their locations have also been highlighted both in this paper and in the first quarter report.

The budget framework paper has been prepared after intensive consultation which started at community level by the sub counties and climaxing to the sub county budget conferences. The sub county budget conferences resulted into sub county budget framework papers that were presented to the District budget conference of 16/Jan/ 2015 together with departmental intended activities and priorities. The priorities that were selected at the conference were later evaluated by the technical personnel and those that ranked high are the ones that form the basis for this budget framework paper.

I am aware that a number of people dedicated their time into ensuring that this framework paper is prepared. I therefore want to thank all those that got involved right from the communities to the District technical people. The input from the political leaders has been enormous I would similarly like to extend my appreciation to all political leaders who were very eager to have this paper prepared in time.

The paper provides the District with a medium term expenditure framework. I would therefore like to implore all technical staff and development partners to utilize it especially during the preparation of the budget for financial year 2015/16.

**RWABUHINGA RICHARD    DISTRICT CHAIRPERSON\_KABAROLE**

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## Executive Summary

### Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,028,689	116,563	326,000
2a. Discretionary Government Transfers	5,733,263	1,448,743	4,130,466
2b. Conditional Government Transfers	25,312,980	6,137,149	14,271,108
2c. Other Government Transfers	301,000	100,000	191,000
4. Donor Funding	560,000	50,000	330,000
<b>Total Revenues</b>	<b>32,935,931</b>	<b>7,852,455</b>	<b>19,248,574</b>

*Revenue Performance in the first quarter of 2016/17*

*Planned Revenues for 2017/18*

### Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,575,470	641,280	3,033,753
2 Finance	654,035	85,434	315,000
3 Statutory Bodies	1,266,926	71,823	676,000
4 Production and Marketing	1,128,983	218,112	571,420
5 Health	4,843,989	1,082,627	3,096,791
6 Education	16,716,666	4,088,619	8,344,663
7a Roads and Engineering	2,165,755	386,217	1,423,995
7b Water	657,170	22,812	566,427
8 Natural Resources	206,648	8,188	190,257
9 Community Based Services	1,211,560	137,172	544,049
10 Planning	202,468	37,029	360,638
11 Internal Audit	96,261	24,056	96,261
<b>Grand Total</b>	<b>32,725,931</b>	<b>6,803,370</b>	<b>19,219,254</b>
Wage Rec't:	19,036,188	4,449,992	9,799,013
Non Wage Rec't:	10,250,581	2,125,032	7,536,509
Domestic Dev't	3,089,162	197,480	1,653,732
Donor Dev't	350,000	30,867	230,000

*Expenditure Performance in the first quarter of 2016/17*

*Planned Expenditures for 2017/18*

*Medium Term Expenditure Plans*

### Challenges in Implementation

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## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>1,028,689</b>	<b>116,563</b>	<b>326,000</b>
Local Service Tax	110,000	50,792	15,000
Application Fees	10,000	0	5,000
Business licences	120,000	0	40,000
Ground rent	112,689	0	30,000
Inspection Fees	15,000	0	10,000
Local Government Hotel Tax	40,000	0	20,000
Market/Gate Charges	250,000	9,544	30,000
Miscellaneous	30,000	0	20,000
Other Fees and Charges	150,000	24,369	50,000
Other licences	41,000	2,559	31,000
Royalties	40,000	0	20,000
Land Fees	60,000	28,699	30,000
Property related Duties/Fees	50,000	600	25,000
<b>2a. Discretionary Government Transfers</b>	<b>5,733,263</b>	<b>1,448,743</b>	<b>4,130,466</b>
Urban Discretionary Development Equalization Grant	198,513	49,628	96,774
Urban Unconditional Grant (Non-Wage)	447,563	111,891	219,522
District Unconditional Grant (Wage)	2,662,813	681,130	1,791,566
District Unconditional Grant (Non-Wage)	905,562	226,391	703,934
District Discretionary Development Equalization Grant	1,056,012	264,003	855,871
Urban Unconditional Grant (Wage)	462,800	115,700	462,800
<b>2b. Conditional Government Transfers</b>	<b>25,312,980</b>	<b>6,137,149</b>	<b>14,271,108</b>
Transitional Development Grant	676,581	168,680	20,638
General Public Service Pension Arrears (Budgeting)	99,593	0	0
Development Grant	973,426	243,357	730,622
Gratuity for Local Governments	489,415	122,354	0
Pension for Local Governments	1,503,766	375,941	1,503,766
Sector Conditional Grant (Wage)	15,910,585	3,977,646	8,688,843
Sector Conditional Grant (Non-Wage)	5,659,614	1,249,171	3,327,239
<b>2c. Other Government Transfers</b>	<b>301,000</b>	<b>100,000</b>	<b>191,000</b>
UNEB	16,000	0	16,000
MoH	250,000	100,000	150,000
CAAIP	35,000	0	25,000
<b>4. Donor Funding</b>	<b>560,000</b>	<b>50,000</b>	<b>330,000</b>
UNICEF1	420,000	0	200,000
BTC	100,000	0	100,000
Donor Funding		50,000	
Baylor	40,000	0	30,000
<b>Total Revenues</b>	<b>32,935,931</b>	<b>7,852,455</b>	<b>19,248,574</b>

### Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

(ii) Central Government Transfers

(iii) Donor Funding

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## A. Revenue Performance and Plans

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### Planned Revenues for 2017/18

(i) *Locally Raised Revenues*

(ii) *Central Government Transfers*

(iii) *Donor Funding*

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	3,423,034	634,349	2,594,559
District Unconditional Grant (Non-Wage)	107,237	24,809	55,000
District Unconditional Grant (Wage)	412,977	103,244	153,736
General Public Service Pension Arrears (Budgeting)	99,593	0	0
Gratuity for Local Governments	489,415	122,354	0
Locally Raised Revenues		0	90,000
Multi-Sectoral Transfers to LLGs	662,676	0	289,907
Pension for Local Governments	1,503,766	375,941	1,503,766
Unspent balances – Locally Raised Revenues	147,370	8,000	
Urban Unconditional Grant (Non-Wage)		0	39,350
Urban Unconditional Grant (Wage)		0	462,800
<i>Development Revenues</i>	152,436	7,035	439,194
District Discretionary Development Equalization Grant	19,845	0	429,796
Locally Raised Revenues		0	6,000
Multi-Sectoral Transfers to LLGs	90,591	0	
Transitional Development Grant	30,000	7,035	
Unspent balances – Locally Raised Revenues	12,000	0	
Urban Discretionary Development Equalization Grant		0	3,398
<b>Total Revenues</b>	<b>3,575,470</b>	<b>641,384</b>	<b>3,033,753</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,423,034	634,280	2,594,559
Wage	875,777	103,244	0
Non Wage	2,547,256	531,036	2,594,559
<i>Development Expenditure</i>	152,436	7,000	439,194
Domestic Development	152,436	7,000	439,194
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,575,470</b>	<b>641,280</b>	<b>3,033,753</b>

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

The Department has had some financial short falls and did not realize the expected revenue both from local revenue and funds from the central government, most of these challenges were brought by creation of new town councils like kyamukube and mugusu which used to be some of the best revenue performing areas. Also the lack of parish chiefs in all parishes has been a hindrance to revenue collection. Multisectoral transfers were at zero because LLg never reported spending any money in administrati

#### Department Revenue and Expenditure Allocations Plans for 2017/18

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

##### Physical Performance in the first quarter of 2016/17

Payroll was updated for the three months including the backlog from last financial year, accessing the newly recruited staff on the payroll and salary for all staff in the District paid. Grants transferred to lower local governments and Monitoring and supervision done. Payment of court costs. Monitoring visits in the counties of Bunyangabu and Burahya held. Maintenance of the district headquarter premises Three Technical planning meetings and one between the District Executive Committee and tech

##### Plans for 2017/18 by Vote Function

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## Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

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

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

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## Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	608,730	86,091	312,000
District Unconditional Grant (Non-Wage)	52,528	3,600	32,000
District Unconditional Grant (Wage)	308,480	66,078	250,000
Locally Raised Revenues		0	30,000
Multi-Sectoral Transfers to LLGs	199,649	0	
Unspent balances – Locally Raised Revenues	48,073	16,413	
<i>Development Revenues</i>	45,305	0	3,000
Locally Raised Revenues		0	3,000
Multi-Sectoral Transfers to LLGs	39,305	0	
Unspent balances – Locally Raised Revenues	6,000	0	
<b>Total Revenues</b>	<b>654,035</b>	<b>86,091</b>	<b>315,000</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	608,730	85,434	312,000
Wage	308,480	66,078	0
Non Wage	300,250	19,356	312,000
<i>Development Expenditure</i>	45,305	0	3,000
Domestic Development	45,305	0	3,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>654,035</b>	<b>85,434</b>	<b>315,000</b>

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

The Department did not receive all the expected funding shortfall was in unconditional grant because of the high need in council and administration to be covered in the first quarter. However, a high percentage of local revenue was received to balance off the low receipts in unconditional grant. Also LLG did not report expenditure in finance and that is the reason for the poor performance under multisectoral transfer.. Wages were lower than expected because some staff have not yet been recruit

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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## Workplan 2: Finance

Stationery was procured, Supported IFMS activities, Draft accounts for 2016/17 was produced and submitted to Auditor General office, A revenue mobilisation workshop was held, Approval for Property ratings was secured and payments to staff in form of salaries, statutory deductions and allowances were effected and suppliers paid

*Plans for 2017/18 by Vote Function*

*Medium Term Plans and Links to the Development Plan*

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

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

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## Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>
		<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>1,181,608</i>	<i>71,942</i>
District Unconditional Grant (Non-Wage)	296,974	23,000
District Unconditional Grant (Wage)	617,288	16,634
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	137,346	0
Unspent balances – Locally Raised Revenues	130,000	32,308
<i>Development Revenues</i>	<i>85,318</i>	<i>0</i>
Multi-Sectoral Transfers to LLGs	85,318	0
<b>Total Revenues</b>	<b>1,266,926</b>	<b>71,942</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>1,181,608</i>	<i>71,823</i>
Wage	617,288	16,015
Non Wage	564,320	55,808
<i>Development Expenditure</i>	<i>85,318</i>	<i>0</i>
Domestic Development	85,318	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>1,266,926</b>	<b>71,823</b>

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

The department did not receive all the expected funds, especially unconditional grant because funds were released late from central government. In addition most of the activities expected to utilize this money will be held in second quarter. The department also did not reflect any fund on multisectoral transfers because LLG did not report any amount of money spent on statutory bodies. Salary performance was less than 100% because exgratia will be paid at a later date.

*Department Revenue and Expenditure Allocations Plans for 2017/18*

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## Workplan 3: Statutory Bodies

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

#### *Physical Performance in the first quarter of 2016/17*

One council meeting was held and a set of minutes is in place. 12 Dec meetings were held and all minutes are in place. 3 Supervisory visits were held covering the entire district and reports have been discussed in both TPC and DEC. One sitting of procurement committee was conducted and procurement for the first quarter completed. One sitting of lands committee was conducted. The executive continued to handle all day to day supervisory roles of the entire district administration.

#### *Plans for 2017/18 by Vote Function*

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

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

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

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## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	980,405	199,698	527,492
District Unconditional Grant (Non-Wage)	6,000	584	6,000
District Unconditional Grant (Wage)	422,138	105,535	280,000
Multi-Sectoral Transfers to LLGs	177,953	0	
Sector Conditional Grant (Non-Wage)	75,203	18,801	44,804
Sector Conditional Grant (Wage)	299,112	74,778	196,687
<i>Development Revenues</i>	148,578	18,602	43,928
Development Grant	74,409	18,602	43,928
Multi-Sectoral Transfers to LLGs	74,169	0	
<b>Total Revenues</b>	<b>1,128,983</b>	<b>218,300</b>	<b>571,420</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	980,405	199,613	527,492
Wage	721,250	180,313	476,687
Non Wage	259,155	19,300	50,804
<i>Development Expenditure</i>	148,578	18,499	43,928
Domestic Development	148,578	18,499	43,928
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,128,983</b>	<b>218,112</b>	<b>571,420</b>

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## Workplan 4: Production and Marketing

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

Shortfall in expected revenue was in unconditional grant because of late releases from ministry of finance. Money was released in mid August and failure by LLG to allocate fund to production department.

*Department Revenue and Expenditure Allocations Plans for 2017/18*

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

*Physical Performance in the first quarter of 2016/17*

A fish cage was installed on lake saaka, follow up of technologies under operation wealth creation was carried out, office doors were reinforced. Artificial insemination was done.

*Plans for 2017/18 by Vote Function*

*Medium Term Plans and Links to the Development Plan*

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

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

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## Workplan 5: Health

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>
		<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>4,902,530</i>	<i>1,052,732</i>
District Unconditional Grant (Non-Wage)	23,550	5,900
Multi-Sectoral Transfers to LLGs	193,075	0
Other Transfers from Central Government		0
Sector Conditional Grant (Non-Wage)	697,890	162,828
Sector Conditional Grant (Wage)	3,488,015	872,004
Unspent balances – Locally Raised Revenues		12,000
Unspent balances – Other Government Transfers	250,000	0
Unspent balances – UnConditional Grants	250,000	0
<i>Development Revenues</i>	<i>191,459</i>	<i>40,000</i>
Donor Funding		0
Multi-Sectoral Transfers to LLGs	41,459	0
Unspent balances - donor	150,000	40,000

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## Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>5,093,989</b>	<b>1,092,732</b>	<b>3,096,791</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>4,652,530</i>	<i>1,051,760</i>	<i>2,996,791</i>
Wage	3,488,015	871,877	2,293,618
Non Wage	1,164,515	179,883	703,174
<i>Development Expenditure</i>	<i>191,459</i>	<i>30,867</i>	<i>100,000</i>
Domestic Development	41,459	0	0
Donor Development	150,000	30,867	100,000
<b>Total Expenditure</b>	<b>4,843,989</b>	<b>1,082,627</b>	<b>3,096,791</b>

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

The department did not receive all the expected funding shortfall was in other transfers from central government, donor funding and multisectoral transfers. While the department is not aware why MoH did not send the money it is aware that UNICEF is in a transition state for one CP to another which has resulted into a delay in disbursement. However, the department received funds under local revenue which was not expected because of the high need during immunization days.

### Department Revenue and Expenditure Allocations Plans for 2017/18

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

##### Physical Performance in the first quarter of 2016/17

Conducting monthly District Health Team (DHT) meetings, monthly DHT meetings were successfully conducted for the months of July and August. Conduct integrated DHT support Supervision. The department supervised all facilities in the district. Trained Health Workers workers and records assistants in data collection and management, Viral load, data use and quality improvement while records assistants will be trained in data use, entry and openMRS. Training VHTs in TB contact tracing and Malaria

##### Plans for 2017/18 by Vote Function

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

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

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

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## Workplan 6: Education

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

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

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## Workplan 6: Education

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	15,556,453	4,065,867	8,076,026
District Unconditional Grant (Non-Wage)	20,000	0	10,000
District Unconditional Grant (Wage)	43,770	0	43,770
Other Transfers from Central Government		0	16,000
Sector Conditional Grant (Non-Wage)	3,337,226	1,035,002	1,807,718
Sector Conditional Grant (Wage)	12,123,457	3,030,864	6,198,538
Unspent balances – Other Government Transfers	16,000	0	
Unspent balances – UnConditional Grants	16,000	0	
<i>Development Revenues</i>	1,176,213	255,303	268,637
Development Grant	360,980	90,245	228,637
District Discretionary Development Equalization Grant	45,000	0	
Donor Funding		0	40,000
Transitional Development Grant	620,233	155,058	
Unspent balances - donor	150,000	10,000	
<b>Total Revenues</b>	<b>16,732,666</b>	<b>4,321,170</b>	<b>8,344,663</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	15,540,453	4,065,286	8,076,026
Wage	12,167,227	3,041,295	6,242,308
Non Wage	3,373,226	1,023,991	1,833,718
<i>Development Expenditure</i>	1,176,213	23,333	268,637
Domestic Development	1,026,213	23,333	228,637
Donor Development	150,000	0	40,000
<b>Total Expenditure</b>	<b>16,716,666</b>	<b>4,088,619</b>	<b>8,344,663</b>

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

The department received almost all funds expected from central government. Some of the grants performed more than 100% because of the recruitment of teachers. However the department received very little local revenue because of poor revenue collection by the district and sub counties'. Unconditional grant was less than 100% because of the urgent works in works department that had to be completed

### Department Revenue and Expenditure Allocations Plans for 2017/18

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

##### Physical Performance in the first quarter of 2016/17

Staff salaries were paid, procurement of construction works is on going. Inspection of 124 Primary schools and 24 Secondary schools.

##### Plans for 2017/18 by Vote Function

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

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

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

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# Vote: 513 Kabarole District

## Workplan 6: Education

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## Workplan 7a: Roads and Engineering

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>1,787,833</i>	<i>416,981</i>
District Unconditional Grant (Non-Wage)	10,000	0
District Unconditional Grant (Wage)	162,933	34,662
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	103,763	135,847
Other Transfers from Central Government		0
Sector Conditional Grant (Non-Wage)	1,419,137	0
Unspent balances – Locally Raised Revenues	22,000	1,760
Unspent balances – Other Government Transfers	35,000	122,356
Unspent balances – UnConditional Grants	35,000	122,356
<i>Development Revenues</i>	<i>412,922</i>	<i>98,633</i>
District Discretionary Development Equalization Grant	180,381	62,633
District Unconditional Grant (Non-Wage)	20,000	0
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	152,541	0
Unspent balances – Locally Raised Revenues	60,000	36,000
<b>Total Revenues</b>	<b>2,200,755</b>	<b>515,614</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>1,752,833</i>	<i>287,683</i>
Wage	162,933	32,829
Non Wage	1,589,900	254,854
<i>Development Expenditure</i>	<i>412,922</i>	<i>98,534</i>
Domestic Development	412,922	98,534
Donor Development	0	0
<b>Total Expenditure</b>	<b>2,165,755</b>	<b>386,217</b>

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

The department received a higher percentage of transfers from central government and multisectoral transfers because road fund which had earlier on been budgeted under sector specific grant was not encrypted and it was therefore reported against other transfers from central government and multisectoral transfers. Consequently sector conditional grant was reflected as “0”. A high percentage in DDEG was because of the need to pay retention and plantek for Buhinga designs at once.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The Department will majorly be funded by Uganda Road Fund for road and equipment maintenance activities to a tune of 443 million, 163million for staff salaries, 50 million under Local revenue, 25 million unconditional grand and 30 miilon DDEG.

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

#### Physical Performance in the first quarter of 2016/17

Manual routine maintenance of 165 Kilometers done, Payment for Buhinga stadium designs completed. Repair works on Kitumba headquarters made. 34 Kilometers of road under town councils maintained.

# Vote: 513 Kabarole District

## Workplan 7a: Roads and Engineering

### Plans for 2017/18 by Vote Function

An estimate of 58 kilometers will be worked on under Mechanised routine maintenance, 4.5km to be periodically maintained, 01 no of bridge to be redecked, 01 no bridge will be completed and the whole feeder road network to be manually maintained.

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

The Department aims at improving infrastructure by linking communities to social services by maintaining the existing road network in a motorable state and addressing bottle necks as they arise.

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

Opening and rehabilitation of roads under CAIIP 3 project and supply of armco culverts to community access and feeder roads for bridging stream crossing by Ministry of Works and Transport.

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

#### 1. Gravel Scarcity

There is scarcity of gravel in the district as most borrow pits are exhausted, making road surfacing difficult and expensive.

#### 2. Poor road unit

The existing road unit is old and poor causing higher maintenance and low progress in the work implementation

#### 3. Increased volume on the road network

Under CAIIP 3 Project, a large volume of roads have been opened and rehabilitated however there is no budget provision for their maintenance as they are being upgraded to feeder roads as requested by council.

## Workplan 7b: Water

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	97,132	21,783	87,732
District Unconditional Grant (Wage)	48,222	12,056	48,222
Locally Raised Revenues		0	5,000
Sector Conditional Grant (Non-Wage)	38,910	9,727	34,510
Unspent balances – Locally Raised Revenues	10,000	0	
<i>Development Revenues</i>	560,038	140,009	478,694
Development Grant	538,038	134,509	458,057
Transitional Development Grant	22,000	5,500	20,638
<b>Total Revenues</b>	<b>657,170</b>	<b>161,793</b>	<b>566,427</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	97,132	17,732	87,732
Wage	48,222	8,005	48,222
Non Wage	48,910	9,727	39,510
<i>Development Expenditure</i>	560,038	5,080	478,694
Domestic Development	560,038	5,080	478,694
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>657,170</b>	<b>22,812</b>	<b>566,427</b>

# Vote: 513 Kabarole District

## Workplan 7b: Water

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

During the first quarter, the department did not receive local revenue and unconditional grant release due to non-allocation by the budget desk. The department received its expected allocation under the recurrent non-wage, development and wage allocations.

### Department Revenue and Expenditure Allocations Plans for 2017/18

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

##### Physical Performance in the first quarter of 2016/17

The department prepared and submitted procurement requisitions for development works under the conditional grant to the PDU for processing. The department monitored the construction of Rwaihamba piped water supply project funded directly by UNICEF Kampala. Payments to the contractor will be made directly in Kampala.

##### Plans for 2017/18 by Vote Function

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

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

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

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## Workplan 8: Natural Resources

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	202,628	10,534	180,257
District Unconditional Grant (Non-Wage)	20,000	0	10,000
District Unconditional Grant (Wage)	155,245	7,396	155,245
Locally Raised Revenues		0	9,000
Sector Conditional Grant (Non-Wage)	9,383	2,346	6,012
Unspent balances – Locally Raised Revenues	18,000	792	
<i>Development Revenues</i>	4,020	0	10,000
District Discretionary Development Equalization Grant	4,020	0	
Locally Raised Revenues		0	10,000

# Vote: 513 Kabarole District

## Workplan 8: Natural Resources

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>Total Revenues</b>	<b>206,648</b>	<b>10,534</b>	<b>190,257</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	202,628	8,188	180,257
Wage	155,245	7,396	155,245
Non Wage	47,383	792	25,012
<i>Development Expenditure</i>	4,020	0	10,000
Domestic Development	4,020	0	10,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>206,648</b>	<b>8,188</b>	<b>190,257</b>

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

During the reporting period all staff in the department Staff salaries were paid despite issues of underpayment and delays. The Wage grant was also quite low due to issues of no recruitment of vacant posts and also non annual increment of salaries .

Locally raised revenues receives were far below average due to either lack of Parish Chiefs or the budget desk did less priotise allocation to the department.

District Unconditional grant (Nonwage) was not received due to late releases form the

### Department Revenue and Expenditure Allocations Plans for 2017/18

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

##### Physical Performance in the first quarter of 2016/17

Many of the achievements were made through routine work and other partly by support from partners.

District Forestry Services: Radio sensitization, Monitoring the restoration of process of Local Forest Reserves, general regulation of harvesting of forests through issuance of licenses and tree nursery inspections.

Environment Section: 03 monitoring and compliance surveys undertaken in Kasenda subcounty

Lands Section: Settling of land disputes in the district. Processed files for titl

### Plans for 2017/18 by Vote Function

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

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

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

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# Vote: 513 Kabarole District

## Workplan 9: Community Based Services

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>	
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	638,608	119,491	504,049
District Unconditional Grant (Non-Wage)	20,000	5,000	10,000
District Unconditional Grant (Wage)	364,100	91,025	150,000
Multi-Sectoral Transfers to LLGs	172,642	0	289,907
Sector Conditional Grant (Non-Wage)	81,866	20,466	54,142
Unspent balances – Locally Raised Revenues		3,000	
<i>Development Revenues</i>	572,952	37,041	40,000
District Discretionary Development Equalization Gran	136,079	34,020	
Donor Funding		0	40,000
Multi-Sectoral Transfers to LLGs	424,790	0	
Transitional Development Grant	4,348	1,087	
Urban Discretionary Development Equalization Grant	7,735	1,934	
<b>Total Revenues</b>	<b>1,211,560</b>	<b>156,532</b>	<b>544,049</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	638,608	101,199	504,049
Wage	364,100	91,025	0
Non Wage	274,508	10,174	504,049
<i>Development Expenditure</i>	572,952	35,973	40,000
Domestic Development	572,952	35,973	0
Donor Development	0	0	40,000
<b>Total Expenditure</b>	<b>1,211,560</b>	<b>137,172</b>	<b>544,049</b>

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

The departemet received all the annual allcation for Adult Learning, Community Development, women, youth and disability grants and accordingly the percentage was very high. However local revenue performance was lower than 100% because of poor revenue collection as a result of un explored local revenue sources & poor resource mobilisation. The department planned for donor activities under programmes like UNICEF and CDD, their closure meant reduced funding greatly affecting operations of the depa

#### Department Revenue and Expenditure Allocations Plans for 2017/18

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

#### Physical Performance in the first quarter of 2016/17

Not withstanding the activities being implemented in second quarter due to late disbursment of funds, Community Based services department staff paid salaries for the month of July August September, Conducted the NGO Monitoring Committee meeting to vet NGO, Organised monthly and quarterly CBS staff coordination meeting Facillitation of community development workers with opeartional costs to implement core functions in the LLGs of Rwimi, Rwimi TC, Kibiito T.C, Kibiito SC, Kabonero SC, Kisomo

#### Plans for 2017/18 by Vote Function

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

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

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

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# Vote: 513 Kabarole District

## Workplan 9: Community Based Services

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## Workplan 10: Planning

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>112,546</i>	<i>112,546</i>
District Unconditional Grant (Non-Wage)	38,870	38,870
District Unconditional Grant (Wage)	63,835	63,835
Locally Raised Revenues	0	9,841
Unspent balances – Locally Raised Revenues	9,841	2,400
<i>Development Revenues</i>	<i>89,922</i>	<i>248,092</i>
District Discretionary Development Equalization Grant	39,922	39,922
District Unconditional Grant (Non-Wage)	0	158,170
Donor Funding	0	50,000
Unspent balances - donor	50,000	0
<b>Total Revenues</b>	<b>202,468</b>	<b>360,638</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>112,546</i>	<i>112,546</i>
Wage	63,825	0
Non Wage	48,721	112,546
<i>Development Expenditure</i>	<i>89,922</i>	<i>248,092</i>
Domestic Development	39,922	198,092
Donor Development	50,000	50,000
<b>Total Expenditure</b>	<b>202,468</b>	<b>360,638</b>

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

The department received almost all the expected funds for the quarter. Shortfalls were in donor receipts because of the organization changes that are going on in UNICEF. However, some of the fund received was not utilized because of late release from central government. Also lower local government did not report spending any funds on planning activities during the quarter resulting into non allocation to multisectoral transfers under planning.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

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

#### Physical Performance in the first quarter of 2016/17

District development plan reviewed according to NPA guidelines and submitted. Final performance contract for FY 2016/17 prepared and submitted to MoFPED. Budget conference held and preparation of BFP ongoing. Three DTPC meetings held and minutes in place. Inspection of LRDP projects in Burahya and Bunyayngabu counties conducted and reports submitted to TPC. A proposal for improvement of education standards in the district prepared and discussed in DEC.

#### Plans for 2017/18 by Vote Function

# Vote: 513 Kabarole District

## Workplan 10: Planning

*Medium Term Plans and Links to the Development Plan*

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

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

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## Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>
		<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	96,261	24,056
District Unconditional Grant (Non-Wage)	20,000	5,000
District Unconditional Grant (Wage)	63,825	15,956
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	12,436	3,100
<b>Total Revenues</b>	<b>96,261</b>	<b>24,056</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	96,261	24,056
Wage	63,825	15,956
Non Wage	32,436	8,100
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>96,261</b>	<b>24,056</b>

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

The department received most of the funds .

*Department Revenue and Expenditure Allocations Plans for 2017/18*

(ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

First quarter audit report in place and submitted to Council for onward submission to District Public Accounts Committee

*Plans for 2017/18 by Vote Function*

*Medium Term Plans and Links to the Development Plan*

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

# Vote: 513    Kabarole District

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## *Workplan 11: Internal Audit*

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

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