

# Vote: 521 Kasese District

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## Structure of Draft Performance Contract

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### Terms and Conditions

#### Executive Summary

##### A: Revenue Performance and Plans FY 2016/17

##### B: Summary of Department Performance and Plans by Workplan

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## Terms and Conditions

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Pursuant to the Public Finance Management Act 2015, Part VII – Accounting and Audit, Section 45 (Subsection 3): an Accounting Officer, shall enter into an Annual Budget Performance Contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the workplan of the Vote for a Financial Year.

In line with Section 15 of the Public Finance Management Act 2015, the Permanent Secretary/Secretary to the Treasury commits to provide funds in accordance with the Annual Cashflow plan based on the procurement plans, workplans and recruitment plans of the Vote.

The Accounting Officer for Vote 521 Kasese District undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

The Accounting Officer undertakes to prepare and submit quarterly reports to the Ministry of Finance, Planning and Economic Development and to the Council as required by the Local Government Act, cap.243 on the monitorable outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines.

The Accounting Officer will submit performance reports on or before the last working day of the first month after the close of each quarter and to the Council by the 20th day of the next month, and understands that Budgets and Performance Reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to Budget information and that this information will also be accessible from the Budget Hotline (0800 229 229). The Accounting Officer undertakes to respond to queries raised by the Public on the Budget Website or the Budget Hotline.

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2016/17 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

**Chief Administrative Officer/Accounting Officer, Kasese District**

**Permanent Secretary / Secretary to Treasury**

Date:

Date:

cc. The LCV Chairperson (District)/ The Mayor (Municipality)

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Draft Budget
	Approved Budget	Receipts by End Dec	
1. Locally Raised Revenues	3,550,773	2,449,416	4,150,773
2a. Discretionary Government Transfers	7,085,665	3,922,775	6,897,486
2b. Conditional Government Transfers	41,770,977	20,212,810	42,865,103
2c. Other Government Transfers	1,315,751	508,601	3,159,817
4. Donor Funding	2,031,655	306,206	2,941,655
<b>Total Revenues</b>	<b>55,754,821</b>	<b>27,399,807</b>	<b>60,014,834</b>

### Planned Revenues for 2016/17

The district has projected a resource envelope of shs. 60,014,834,000 for the FY 2017/18. The district resource envelope will increase by 7.6% in the FY 2017/18 compared to the FY 2016/17. Of the projected revenue budget, local revenue will bring in about 6.9%, central government transfers 88.2% while development partners' support will constitute 4.9% of the budget for the FY 2017/18. Compared to the FY 2016/17, local revenue projections will increase by 16.9% mainly due to re adjustments on roy

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Draft Budget
	Approved Budget	Actual Expenditure by end of Dec	
1a Administration	5,728,052	2,114,550	6,099,975
2 Finance	1,378,289	428,592	1,336,401
3 Statutory Bodies	1,301,810	385,536	1,683,004
4 Production and Marketing	1,336,464	550,652	1,288,542
5 Health	9,678,483	4,066,942	10,701,714
6 Education	29,360,271	13,413,317	30,079,265
7a Roads and Engineering	3,047,049	626,650	3,223,972
7b Water	839,466	31,854	832,925
8 Natural Resources	614,725	100,996	939,151
9 Community Based Services	1,981,462	412,004	2,901,436
10 Planning	238,642	124,674	680,702
11 Internal Audit	250,107	61,637	247,748
<b>Grand Total</b>	<b>55,754,821</b>	<b>22,317,402</b>	<b>60,014,834</b>
Wage Rec't:	32,898,114	16,362,745	33,683,374
Non Wage Rec't:	15,292,550	4,967,786	16,517,542
Domestic Dev't	5,532,503	924,180	6,872,264
Donor Dev't	2,031,655	62,692	2,941,655

### Planned Expenditures for 2016/17

The district plans to spend about 56.1% of the her budget for the FY 2017/18 on wages for staff compared to 59% allocation during the FY 2016/17. Despite the increase in actual resources allocated to wage, the percentage to wage went down due to significant increases in non wage revenues for the FY 2017/18. The district also plans to spend 26.5% of her resources on non-wage recurrent activities across the departments mainly in the departments of administration, finance, statutory bodies, communi

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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 Dec	Draft Budget
<b>1. Locally Raised Revenues</b>	<b>3,550,773</b>	<b>2,449,416</b>	<b>4,150,773</b>
Land Fees	77,415	8,390	77,415
Rent & Rates from private entities		290	
Rent & Rates from other Gov't Units	3,600	1,160	3,600
Registration of Businesses	18,239	7,233	18,239
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	18,454	4,012	18,454
Property related Duties/Fees	441,649	291,521	441,649
Other licences	45,220	13,976	45,220
Other Court Fees	26	0	26
Occupational Permits		3,657	
Miscellaneous		21,472	
Market/Gate Charges	396,340	517,863	396,340
Rent & rates-produced assets-from private entities		220	
Local Government Hotel Tax	54,713	7,911	654,713
Park Fees	167,498	74,869	167,498
Inspection Fees	18,333	6,760	18,333
Group registration		3,416	
Ground rent	49,740	145	49,740
Fees from Hospital Private Wings		709,721	
Fees from appeals	500	0	500
Educational/Instruction related levies		20	
Business licences	144,818	38,318	144,818
Application Fees	2,200	936	2,200
Animal & Crop Husbandry related levies	2,062	24,870	2,062
Agency Fees	46,899	14,635	46,899
Advertisements/Billboards	4,010	380	4,010
Local Service Tax	260,826	241,309	260,826
Sale of (Produced) Government Properties/assets	425,000	177,044	425,000
Sale of non-produced government Properties/assets	17,500	177,044	17,500
Other Fees and Charges	93,582	96,244	93,582
Royalties	1,262,149	6,000	1,262,149
<b>2a. Discretionary Government Transfers</b>	<b>7,085,665</b>	<b>3,922,775</b>	<b>6,897,486</b>
District Discretionary Development Equalization Grant	2,095,750	1,397,167	1,881,840
District Unconditional Grant (Non-Wage)	1,250,987	625,494	1,274,070
District Unconditional Grant (Wage)	2,540,623	1,270,311	2,540,623
Urban Unconditional Grant (Wage)	656,284	328,142	656,284
Urban Discretionary Development Equalization Grant	183,903	122,602	184,811
Urban Unconditional Grant (Non-Wage)	358,119	179,060	359,859
<b>2b. Conditional Government Transfers</b>	<b>41,770,977</b>	<b>20,212,810</b>	<b>42,865,103</b>
Sector Conditional Grant (Wage)	29,663,755	15,092,434	30,486,467
Development Grant	1,338,041	892,027	1,179,958
Sector Conditional Grant (Non-Wage)	7,871,851	2,279,715	7,726,905
Pension for Local Governments	1,112,417	635,857	1,593,852

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## A. Revenue Performance and Plans

Gratuity for Local Governments	786,352	543,352	861,035
General Public Service Pension Arrears (Budgeting)	311,501	311,501	296,247
Transitional Development Grant	687,058	457,922	720,638
<b>2c. Other Government Transfers</b>	<b>1,315,751</b>	<b>508,601</b>	<b>3,159,817</b>
UWEP (Operational Fund)		28,224	
Youth Livelihood Programme	439,050	0	987,316
Ministry of Health-WHO	300,000	0	300,000
Ministry Health- GAVI	175,000	0	175,000
LRDP Micro Projects-OPM		0	150,000
FIEFOC II		0	88,300
Youth Operational Fund		12,991	
CIPESA		0	20,000
URF-Emergency		0	300,000
Ministry Health- NTD	20,000	0	40,000
Ministry of Health-Global Fund	30,000	0	30,000
OPM LRDP Micro projects		28,539	
Primary Leaving Examinations		23,463	
Uganda Road Fund		377,384	
Uganda Wildlife Authority-Revenue Sharing	313,701	0	600,701
Uganda Women Entrepreneurs Project		0	385,500
UMFSNP		0	45,000
CAIIP- III	38,000	38,000	38,000
<b>4. Donor Funding</b>	<b>2,031,655</b>	<b>306,206</b>	<b>2,941,655</b>
Research Triangle International		14,580	
Baylor Uganda	140,000	255,788	540,000
ENVISION	40,000	0	
GTX		0	150,000
PACE	60,000	0	60,000
Unicef	1,491,655	35,838	1,491,655
ICB/BTC	300,000	0	700,000
<b>Total Revenues</b>	<b>55,754,821</b>	<b>27,399,807</b>	<b>60,014,834</b>

### Planned Revenues for 2017/18

#### (i) Locally Raised Revenues

The district has projected to raise shs. 4,150,773,000 from locally generated sources compared to shs. 3,550,773,000 during the FY 2016/17 representing an increase of 16.9%. The increase in projections is mainly as a result of enhanced expectations from property tax where the district valued key tourist hotels in Queen Elizabeth National Park and operationalization is expected to begin in 2017/18. Local revenues will account for 6.9% of the total projected revenues for the FY 2017/18. The major

#### (ii) Central Government Transfers

The district overall allocation from the central government will increase by 5.5% for the FY 2017/18 compared to the FY 2016/17. The increase is a result of increased funding from the Ministry of Gender where additional resources have been availed to Youth Livelihood Programme and the Women Fund. In addition the Uganda Wildlife Authority has also committed additional resources for the FY 2017/18 as a result of a projected increase in gate collections under the revenue sharing scheme with district

#### (iii) Donor Funding

Support from development partners to the FY 2017/18 resource envelope will account for 4.9% compared to 3.6% for the FY 2016/17. The increase in donor funding is mainly attributed to increased support pledged by Baylor Uganda and PACE to support public health interventions across the district. Other key donors to the district during the FY 2017/18 include Unicef and BTC/ICB programme

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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>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Dec</b>	<b>Draft Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	5,561,175	2,781,005	5,978,492
District Unconditional Grant (Non-Wage)	44,303	29,910	81,054
District Unconditional Grant (Wage)	1,080,745	540,373	1,080,745
General Public Service Pension Arrears (Budgeting)	311,501	311,501	296,247
Gratuity for Local Governments	786,352	543,352	861,035
Locally Raised Revenues		0	313,000
Multi-Sectoral Transfers to LLGs	1,918,501	653,173	1,644,259
Other Transfers from Central Government		0	108,300
Pension for Local Governments	1,112,417	635,857	1,593,852
Unspent balances – Locally Raised Revenues	307,355	66,839	
<i>Development Revenues</i>	166,877	295,181	121,484
District Discretionary Development Equalization Grant	96,220	60,210	80,884
Multi-Sectoral Transfers to LLGs	40,657	215,087	40,600
Transitional Development Grant	30,000	19,884	
<b>Total Revenues</b>	<b>5,728,052</b>	<b>3,076,186</b>	<b>6,099,975</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	5,561,175	1,849,724	5,978,492
Wage	1,774,480	540,373	1,737,029
Non Wage	3,786,695	1,309,352	4,241,463
<i>Development Expenditure</i>	166,877	264,826	121,484
Domestic Development	166,877	264,826	121,484
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,728,052</b>	<b>2,114,550</b>	<b>6,099,975</b>

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

A total of shs. 6,099,975,000 has been projected as total revenue for the FY 2017/18 compared to shs. 5,728,052,000 during the FY 2016/17 representing a 6.5% increment in the overall allocation to the department. This increment is mainly attributed to additional resources allocated from the district non wage grant and locally generated revenues by the budget desk to facilitate the increased mandate of the department in supporting decentralised services. There are also additional resources for the FY 2017/18 for the increased number of pensioners. The department has allocated 28.5% of its budget towards payment of salaries for staff, 69.5% on recurrent activities to support decentralised services offered by the district local government while 2% has been allocated towards domestic development which are mainly capacity building activities for staff.

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

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

**Function: 1381 District and Urban Administration**

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## Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
%age of LG establish posts filled	80	20	80
%age of staff appraised	90	41	99
%age of staff whose salaries are paid by 28th of every month	99	99	99
%age of pensioners paid by 28th of every month	99	99	99
No. (and type) of capacity building sessions undertaken	4	1	4
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted		0	5
No. of monitoring reports generated		0	5
%age of staff trained in Records Management	50	0	50
<b>Function Cost (UShs '000)</b>	<b>5,728,052</b>	<b>2,114,550</b>	<b>6,099,975</b>
<b>Cost of Workplan (UShs '000):</b>	<b>5,728,052</b>	<b>2,114,550</b>	<b>6,099,975</b>

### Planned Outputs for 2017/18

The key outputs planned by the department for the FY 2017/18 include enhanced operation of the management office, capacity building activities, payment of salaries for staff, information dissemination and records management where 6 quarterly visits by CAOs office to Kampala on coordination including salary payment, staff supported with both long and short term training opportunities at various training institutions such as UMI and MUK, quarterly district news bulletins/puulouts produced at the district head quarters, one district websiet and ICT resource centre maintained at the head quarters and one departmental vehicle repaired and maintained at the district head quarters.

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

With support from the Office of the Prime Minister and the Uganda National Roads Authority, the district disaster preparedness master plan will be implemented including activities such as rehabilitation of Community Access roads. The Ministry of Local Government and Ministry of Finance, Planning & Economic Development will continue to undertake overall supervision and assessment of the operations of the district local government in line with the Local Government Act and the PFM Act 2015.

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

#### 1. Low local revenue base

The LG will barely collect 7% of her annual revenue projection for the FY 2017/18 making the LG heavily reliant on central government to funds decentralized services. This limits the capacity of the LG to deliver efficiently and effectively on her mandate

#### 2. Limited training Opportunities and Expose

The capacity building grant is inadequate given the high number of stakeholders including staff, civil society partners and the private sector. Yet there is need to equip staff with evolving job skills particularly In the areas of ICT, LED and PPPs

#### 3. Inadequate Innovation

This is as a result of limited training and exposure of staff and development partners making difficult for the district to compete for resources outside the traditional locally generated and central government support

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## Workplan 2: Finance

### (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 Dec</b>	<b>Draft Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,335,445	450,178	1,300,430
District Unconditional Grant (Non-Wage)	45,000	55,099	85,000
District Unconditional Grant (Wage)	157,692	78,846	157,692
Locally Raised Revenues		0	150,000
Multi-Sectoral Transfers to LLGs	849,753	228,914	907,738
Unspent balances – Locally Raised Revenues	283,000	87,319	
<i>Development Revenues</i>	42,844	96,262	35,971
District Discretionary Development Equalization Grant	13,746	45,324	6,873
Multi-Sectoral Transfers to LLGs	29,098	50,938	29,098
<b>Total Revenues</b>	<b>1,378,289</b>	<b>546,440</b>	<b>1,336,401</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,335,445	377,654	1,300,430
Wage	157,692	78,846	157,692
Non Wage	1,177,753	298,808	1,142,738
<i>Development Expenditure</i>	42,844	50,938	35,971
Domestic Development	42,844	50,938	35,971
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,378,289</b>	<b>428,592</b>	<b>1,336,401</b>

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

There will be a reduction in allocations to the department during the FY 2017/18 compared to FY 2016/17 of 3%. The department has been allocated less local revenue compared to the previous FY because of completion of a loan facility acquired by the district which had been previously budgeted for by the department. The department will spend 11.8% of her resource envelope on wages for staff, 85.5% on non-wage recurrent expenditure to support decentralized activities while 2.7% of the resources will go to domestic development activities mainly to monitor and supervise investments and service delivery across the district

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

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

**Function: 1481 Financial Management and Accountability(LG)**

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## Workplan 2: Finance

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Date for submitting the Annual Performance Report	30/7/16	30/7/16	30/7/17
Value of LG service tax collection	173076334	241308680	260826000
Value of Hotel Tax Collected	5434000	7910536	654713000
Value of Other Local Revenue Collections	1444639666	2200196510	3235234000
Date of Approval of the Annual Workplan to the Council	30/5/16	30/5/16	30/5/17
Date for presenting draft Budget and Annual workplan to the Council	30/3/16	30/3/2017	30/3/17
Date for submitting annual LG final accounts to Auditor General	30/8/16	30/12/16	30/8/17
<b>Function Cost (US\$ '000)</b>	<b>1,378,289</b>	<b>428,592</b>	<b>1,336,401</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,378,289</b>	<b>428,592</b>	<b>1,336,401</b>

### Planned Outputs for 2017/18

During the FY 2017/18, the department will undertake the: production and submission of the annual performance report for FY 2016/17, collect local revenues from local service, hotel and other sources throughout the district, present before council the annual work plan and budget for FY 2018/19, prepare and submit final accounts for the FY 2016/17, undertake monitoring and assessment of revenue centers across the district and develop the computerized revenue data base for the district

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

The Ministry of Finance Planning and Economic development and MOLG will conclude the roll out of the IFMS to the district to enhance transparency, efficiency and effectiveness in the financial management of the district. The local government finance commission will support the development and application of the computerized revenue data base at the district head quarters

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

#### 1. Limited Revenue base

The LG will barely collect 7% of her annual revenue projection for the FY 2017/18 making the LG heavily reliant on central government to funds decentralized services. This limits the capacity of the LG to deliver efficiently

#### 2. Limited transport Facilities to the Department

the department requires a vehicle to be able to effectively monitor, supervise and assess revenue performance at the various revenue centres across the district

#### 3. System Callanges

The IFMS as possed a challange to the department, this is most especially when Instability in Networks sets in. This has delayed departmental financial transactions

## Workplan 3: Statutory Bodies

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget



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## Workplan 3: Statutory Bodies

<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,301,810	384,936	1,683,004
District Unconditional Grant (Non-Wage)	643,986	206,411	650,180
District Unconditional Grant (Wage)	21,050	10,525	21,050
Locally Raised Revenues		0	245,000
Multi-Sectoral Transfers to LLGs	566,774	150,500	766,774
Unspent balances – Locally Raised Revenues	70,000	17,500	
<i>Development Revenues</i>		600	
Multi-Sectoral Transfers to LLGs		600	
<b>Total Revenues</b>	<b>1,301,810</b>	<b>385,536</b>	<b>1,683,004</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,301,810	384,936	1,683,004
Wage	21,050	10,525	21,050
Non Wage	1,280,760	374,411	1,661,954
<i>Development Expenditure</i>	0	600	0
Domestic Development	0	600	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,301,810</b>	<b>385,536</b>	<b>1,683,004</b>

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

The departmental allocation for the FY 2017/18 increased by 29.3% compared to the FY 2016/17. This was mainly to significant resource allocations from the local revenues to cater for additional resource requirements by council, the district executive committee and committees of council. 14.6% of the department revenue will come from local sources under the mandatory 20% of actual local revenue collected during the FY 2016/17, 38.6% will come from the district unconditional nonwage grant, 45.6% will come multi sectoral transfers at the LLG levels while the rest of the revenues will come from the discretionary development grant and the district un conditiona wage grant. The department has planned to spend 1.3% of the revenues on wages for staff while the rest on 98.7% of the revenues will go towards non wage expenditure including council meetings, committee meetings and facilitating DEC

### (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 December	Draft Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No. of land applications (registration, renewal, lease extensions) cleared	49	26	49
No. of land board meetings	8	6	8
No. of Auditor Generals queries reviewed per LG	2	3	2
No. of LG PAC reports discussed by Council	3	1	3
No of minutes of Council meetings with relevant resolutions	4	2	4
<b>Function Cost (US\$'000)</b>	<b>1,301,810</b>	<b>385,536</b>	<b>1,683,004</b>
<b>Cost of Workplan (US\$'000):</b>	<b>1,301,810</b>	<b>385,536</b>	<b>1,683,004</b>

### Planned Outputs for 2017/18

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## Workplan 3: Statutory Bodies

During the FY 2017/18, the department has planned to: conduct 6 council sittings at the district head quarters, 18 standing committee meetings at the head quarters, facilitate members of the DEC on daily office running and hold atleast 12 DEC monthly meetings at the head quarters, conduct 12 meetings of the district public accounts committee at the head quarters, hold 100 DSC meetings at the head quarters, conduct 12 meetings of the district land board at the headquarters and hold 12 meetings of the district contracts committee at the headquarters

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

The Ministry of Local Government will conduct refresher/orientation and induction of new political leaders on the various laws and regulations governing LGs such as the LG Act and the PFM

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

#### 1. Inadequate Council space

the existing council hall is inadequate and dillapidated given the high numbers of political leaders

#### 2. High costs of district council

With the government policy emphasising the creation urban authorities in place, the district will face an increasing number of urban political representatives against a reducing resource envelope since urban authorities are autonomous in planning

#### 3. Low Literance levels among some political leaders

a good number of political leaders do not have the required skills and capacity to develop, discuss and pass necessary legislation for the LG. This results into passing and sicussing irrelevant policies and legislation

## 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 Dec</b>	<b>Draft Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	913,984	503,212	950,068
District Unconditional Grant (Wage)	274,948	137,474	274,948
Locally Raised Revenues		0	15,000
Multi-Sectoral Transfers to LLGs		50,940	
Other Transfers from Central Government		0	45,000
Sector Conditional Grant (Non-Wage)	120,522	60,261	111,606
Sector Conditional Grant (Wage)	503,514	251,757	503,514
Unspent balances – Locally Raised Revenues	15,000	2,780	
<i>Development Revenues</i>	422,480	162,046	338,474
Development Grant	121,043	80,695	115,236
District Discretionary Development Equalization Gran	87,390	18,746	9,190
Multi-Sectoral Transfers to LLGs	214,048	62,605	214,048

# Vote: 521 Kasese District

## Workplan 4: Production and Marketing

<b>Total Revenues</b>	<b>1,336,464</b>	<b>665,258</b>	<b>1,288,542</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>913,984</i>	<i>484,690</i>	<i>950,068</i>
Wage	778,462	389,231	778,462
Non Wage	135,522	95,459	171,606
<i>Development Expenditure</i>	<i>422,480</i>	<i>65,962</i>	<i>338,474</i>
Domestic Development	422,480	65,962	338,474
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,336,464</b>	<b>550,652</b>	<b>1,288,542</b>

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

Allocations to the Production and Marketing department for the FY 2017/18 reduced by 3.6% compared to the FY 2016/17. The reduction in revenues to the department is mainly due to reduction in allocations from the discretionary development grant where new guidelines were issued and also a reduction in the PMG grant as disseminated in IPFs by the MoFPED. The sector conditional grant wage will contribute 39.1% of the department resource envelope, 8.7% from the sector conditional non wage grant, 21.3% from the district un conditional grant wage, 8.9% from sector development grant while revenues under the multi sectoral for LLGs will bring in 16.6% of the department resource envelope for the FY 2017/18.

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

<i>Function, Indicator</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End December</b>	<b>Draft Budget and Planned outputs</b>
<b>Function: 0181 Agricultural Extension Services</b>			
<i>Function Cost (US\$ '000)</i>	<b>229,048</b>	<b>113,545</b>	<b>236,408</b>
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	80000	20000	75000
No of livestock by types using dips constructed	60000	0	55000
No. of livestock by type undertaken in the slaughter slabs	21000	0	15500
No. of fish ponds constructed and maintained	20	0	15
No. of fish ponds stocked	20	0	15
Quantity of fish harvested	5000	0	5000
<i>Function Cost (US\$ '000)</i>	<b>1,071,262</b>	<b>419,106</b>	<b>1,046,301</b>
<b>Function: 0183 District Commercial Services</b>			

# Vote: 521 Kasese District

## Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No of awareness radio shows participated in	6	2	6
No. of trade sensitisation meetings organised at the district/Municipal Council	1	1	1
No of businesses inspected for compliance to the law	10	0	10
No of businesses issued with trade licenses	100	0	50
No of awareness radio shows participated in	6	0	
No of businesses assisted in business registration process	15	0	
No. of enterprises linked to UNBS for product quality and standards	2	0	
No. of producers or producer groups linked to market internationally through UEPB	1	0	
No. of market information reports disseminated	4	0	
No of cooperative groups supervised	10	0	
No. of cooperative groups mobilised for registration	10	0	
No. of cooperatives assisted in registration	4	0	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	7	0	
No. and name of new tourism sites identified	2	0	
A report on the nature of value addition support existing and needed		No	
<b>Function Cost (US\$ '000)</b>	<b>36,154</b>	<b>18,000</b>	<b>5,834</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,336,464</b>	<b>550,652</b>	<b>1,288,542</b>

### Planned Outputs for 2017/18

Under fisheries: 1) monitoring, control and surveillance patrols undertaken on Lakes George, Edward, Kazinga Channel and major markets and highways such as Kasese-Mbarara, Kasese-Bwera and Fortportal Kasese 2) cage, pond and hatchery fish farmers/operators trained at Katwe, Katunguru, Kasenyi & Kyanja landing sites, Mubuku Irrigation Scheme reservoir and fish farming sub counties of Maliba, Bugoye, Rukoki, Kilembe, Muhokya, Kyondo, L.Katwe, Kisinga, Munkunyu, Nyakiumbu, Ihandiro and Kitholhu. 3) support data collection analysis and its dissemination at the landing sites of Kahendero, Hamukungu, Kasenyi, Katunguru, Katwe, Kyanja and Mpondwe Lhubirha market 4) Conducting supervisory and technical backstopping to BMUs to strengthen their capacity 5) dogs vaccinated against rabies and poultry against various diseases, cattle against foot and mouth, anthrax and prophylactic treatment of nagana using Samorin 6) general production staff meetings conducted at the headquarters 7) technical backstopping conducted in all sub counties 8) farmers study tour conducted for exposure 9) meeting with production development partners conducted at the headquarters 10) farmer trainings and follow ups on coffee stumping, management on farm pulping and post harvest handling conducted 11) farmers mobilized for BBW management 12) demonstrations and trainings on pest and disease control conducted 13) crop statistics collected across the district 14) radio talk shows conducted on good crop husbandry practices 14) entrepreneurial and business management trainings conducted, supervise and monitor LED related projects across the district 15) dialogue meetings on promotion of tourism and marketing opportunities facilitated

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

USAID Community Connector which is undertaking activities for school gardens emphasizing fruit growing in schools, Feed the future-which trains farmers on sustainable food production particularly in the areas of maize, RECO Industries

# Vote: 521 Kasese District

## Workplan 4: Production and Marketing

which is implementing a USAID project on nutrition, Kiima Foods and Caristas which undertake general extension services on best agronomical practices and Bukonzo Joint SACCO which is leading the efforts in coffee value addition and processing

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

#### 1. High dependency syndrome by the community

There is a high tendency for farmers to think that government will do it all. There are low levels of demand for basic extension services from the public resulting into low levels of productivity

#### 2. Weather Changes

Over the recent past, the district has faced harsh weather patterns characterised by long droughts and floods which have resulted into low levels of productivity and the a high demand for water for production

#### 3. Low levels of Adaptation to good agronomical practices

Farmers generally do not easily adapt to improved production technologies due to negative attitude and low levels of literacy. As a result there is poor land use and low levels of productivity

## Workplan 5: Health

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Draft Budget</b>
	<b>Outturn by end Dec</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	8,394,097	8,554,118
District Unconditional Grant (Wage)	138,134	138,134
Locally Raised Revenues	0	20,000
Multi-Sectoral Transfers to LLGs	50,890	
Other Transfers from Central Government	525,000	545,000
Sector Conditional Grant (Non-Wage)	1,251,538	1,391,559
Sector Conditional Grant (Wage)	6,459,425	6,459,425
Unspent balances – Locally Raised Revenues	20,000	
<i>Development Revenues</i>	1,284,386	2,147,596
District Discretionary Development Equalization Grant	46,322	232,130
Donor Funding	0	1,610,503
Locally Raised Revenues	0	90,000
Multi-Sectoral Transfers to LLGs	387,562	214,962
Unspent balances - donor	850,502	
<b>Total Revenues</b>	<b>9,678,483</b>	<b>10,701,714</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	8,394,097	8,554,118
Wage	6,597,559	6,597,559
Non Wage	1,796,538	1,956,559
<i>Development Expenditure</i>	1,284,386	2,147,596
Domestic Development	433,884	537,092
Donor Development	850,502	1,610,503
<b>Total Expenditure</b>	<b>9,678,483</b>	<b>10,701,714</b>

# Vote: 521 Kasese District

## Workplan 5: Health

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

The department has projected a total of shs. 10,701,714,000 as the resource envelope for the FY 2017/18 which is an increment of 10.1% compared to the FY 2016/17. The increment in revenue allocation to the department is mainly due to additional resources allocated by the budget desk from the discretionary development grant to fund the completion of a maternity unit at Nyamirami Health Centre IV in Muhokya Sub County. Also additional resources under donor disbursements particularly from Baylor Uganda and PACE for public health interventions across the district. However, the department will again for the 2nd year running not receive sector development funds due to policy changes by the Ministry of Health. All sector development funds across the country will be allocated in a phased manner in the medium term to districts for the repair and maintenance of district general hospitals. The sector wage grant will contribute 60.4% of revenues, multi sectoral transfers to LLGs health 2%, other transfers from central government mainly funds from the MoH 5.1%, the sector non wage grant will bring in 13%, the district discretionary development grant will contribute 2.2% while donor funding from mainly Unicef, Baylor and BTC will account for 15% for the department revenue budget. During the FY 2017/18, the department will spend 61.6% of her total revenue on wages for staff and health workers, 18.3% on non wage activities particularly by the district health management team and the health sub districts, 5% on domestic developments projects mostly in LLGs and 15.1% on donor development activities and projects funded by a number of development partners.

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 0881 Primary Healthcare</b>			
Number of outpatients that visited the NGO Basic health facilities	28391	14195	28391
Number of inpatients that visited the NGO Basic health facilities	19655	9342	19655
No. and proportion of deliveries conducted in the NGO Basic health facilities	3763	1680	3763
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	11200	5620	11200
Number of trained health workers in health centers	960	490	960
No of trained health related training sessions held.	61	10	61
Number of outpatients that visited the Govt. health facilities.	638898	319456	638898
Number of inpatients that visited the Govt. health facilities.	8436	4221	8436
No and proportion of deliveries conducted in the Govt. health facilities	3191	1379	3191
% age of approved posts filled with qualified health workers	53	99	54
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	52	65	60
No of children immunized with Pentavalent vaccine	32420	16255	32420
No of maternity wards constructed	1	0	1
<b>Function Cost (US\$ '000)</b>	<b>876,783</b>	<b>208,283</b>	<b>2,323,855</b>

### Function: 0882 District Hospital Services

# Vote: 521 Kasese District

## Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
%age of approved posts filled with trained health workers	80	50	68
Number of inpatients that visited the District/General Hospital(s) in the District/ General Hospitals.	13785	6894	13785
No. and proportion of deliveries in the District/General hospitals	4361	2050	4361
Number of total outpatients that visited the District/ General Hospital(s).	65403	32709	65403
Number of inpatients that visited the NGO hospital facility	19220	9661	19220
No. and proportion of deliveries conducted in NGO hospitals facilities.	6123	2984	6123
Number of outpatients that visited the NGO hospital facility	35129	17487	35129
No of staff houses constructed		0	1
No of OPD and other wards constructed		1	
<b>Function Cost (US\$ '000)</b>	<b>706,541</b>	<b>470,826</b>	<b>792,298</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (US\$ '000)</b>	<b>8,095,159</b>	<b>3,387,833</b>	<b>7,585,561</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>9,678,483</b>	<b>4,066,942</b>	<b>10,701,714</b>

### Planned Outputs for 2017/18

The department will continue to undertake a routine mandate to ensure functionality of HCs with staff and drugs supplied by the National Medical Stores to deliver health services to the population. The department will focus to achieve the minimum health care package as stipulated in the Ministry of Health Sector Plan for FY 2017/18. The department has allocated funds towards the construction of a maternity ward at Nyamirami HC IV in Muhokya S/C.

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

BTC/ICB which undertakes result based financing, capacity building and mentoring activities for staff across the district, Baylor Uganda which specializes in HIV/AIDS follow up and distribution of drugs to outreach centres, PACE and UNICEF which provide general support to health initiatives across the district. The Ministry of Health with support from WHO and GAVI also supports the district particularly in times of epidemics such as cholera and mass immunizations. Unicef supports mass immunization and reproductive health across the district. MSF supports HIV/AIDS in the key populations at the landing sites, outbreaks and adolescent reproductive health in the municipality. The Catholic, Protestant and Muslim Medical Bureaus support private not for profit health facilities across the district. Association of Kaizer Foundation supports health and education initiatives in the lake region in Busongora County.

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

#### 1. Low staffing levels

The district operates at only 54.1% approved posts hence affecting levels of service delivery in the sector

#### 2. Failure to access National Medical Stores Credit Drug Line

Kahendero, Kigoro, Bwethe, Busunga, Nyakatonzi, Nyakimasi health centre IIs across the district that have not accessed the national medical stores drug credit line. Hence communities in these areas have to move to nearby HC IIIs to access drugs



# Vote: 521 Kasese District

## Workplan 5: Health

### 3. Low levels of motivation for health workers

given the salary and other remuneration given to the health workers compared to other professions, there is generally low levels of motivation of staff which affects the incentive to work. This coupled with limited accomodation especially in hard to reach

## Workplan 6: Education

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

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	27,393,176	13,255,796	27,944,359
District Unconditional Grant (Wage)	139,235	69,617	139,235
Locally Raised Revenues		0	20,000
Multi-Sectoral Transfers to LLGs		50,890	
Sector Conditional Grant (Non-Wage)	4,533,126	1,523,825	4,261,596
Sector Conditional Grant (Wage)	22,700,816	11,610,965	23,523,528
Unspent balances – Locally Raised Revenues	20,000	500	
<i>Development Revenues</i>	1,967,094	954,712	2,134,906
Development Grant	537,571	358,381	536,158
District Discretionary Development Equalization Gran	1,500	0	29,120
Donor Funding		0	301,280
Multi-Sectoral Transfers to LLGs	496,033	175,857	568,348
Transitional Development Grant	630,710	420,474	700,000
Unspent balances - donor	301,280	0	
<b>Total Revenues</b>	<b>29,360,271</b>	<b>14,210,508</b>	<b>30,079,265</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	27,393,176	13,214,224	27,944,359
Wage	22,840,051	11,680,582	23,662,763
Non Wage	4,553,126	1,533,642	4,281,596
<i>Development Expenditure</i>	1,967,094	199,093	2,134,906
Domestic Development	1,665,814	199,093	1,833,626
Donor Development	301,280	0	301,280
<b>Total Expenditure</b>	<b>29,360,271</b>	<b>13,413,317</b>	<b>30,079,265</b>

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

The department has projected a total revenue envelope of shs. 30,079,265,000 for the FY 2017/18 an increment by 2.4% compared to the FY 2016/17. The increase is mainly due to additional resources allocated to the department for the sector wage grant to cater additional teachers, new funding to the department from UNICEF to implement activities in the areas of early childhood education and increased funding from the center under the transitional development grant for Nyakatonzi Seed SS in Nyakatonzi Sub County. The sector non wage grant will bring in 14.2% of the resource envelope, 78.2% will come from the sector wage grant, 1.8% will come from the sector development grant mainly for capital projects like construction teachers houses, classrooms and latrines, 1% will come from the UNICEF country programme, 2.3% from the transitional development grant while 1.9% will come from LLGs as multi sectoral transfers. During the FY 2017/18, the department will spend 78.7% of her revenues on wages, 14.2% on recurrent activities mainly management and supervision/inspection of schools, 6.1% on domestic development capital projects while 1% of the resources will be spent on donor development activities.



# Vote: 521 Kasese District

## Workplan 6: Education

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of teachers paid salaries	3057	3057	3057
No. of qualified primary teachers	3057	3057	3057
No. of pupils enrolled in UPE	134710	134710	134710
No. of student drop-outs	520	111	450
No. of Students passing in grade one	490	0	520
No. of pupils sitting PLE	9410	0	9650
No. of classrooms constructed in UPE	11	3	13
No. of latrine stances constructed	15	0	10
No. of teacher houses constructed	4	0	4
No. of primary schools receiving furniture	5	0	2
<b>Function Cost (US\$ '000)</b>	<b>21,611,313</b>	<b>10,053,943</b>	<b>21,968,607</b>
<b>Function: 0782 Secondary Education</b>			
No. of students enrolled in USE	12993	7750	12993
No. of teaching and non teaching staff paid	385	385	385
No. of students passing O level	1664	0	1664
No. of students sitting O level	4187	0	4187
No. of classrooms constructed in USE	0	0	10
No. of science laboratories constructed	4	0	
<b>Function Cost (US\$ '000)</b>	<b>6,123,969</b>	<b>2,846,196</b>	<b>6,986,796</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	43	43	43
No. of students in tertiary education	548	548	610
<b>Function Cost (US\$ '000)</b>	<b>912,566</b>	<b>372,386</b>	<b>535,740</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	59	14	59
No. of secondary schools inspected in quarter	7	3	7
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	5	1	4
<b>Function Cost (US\$ '000)</b>	<b>711,823</b>	<b>140,793</b>	<b>587,121</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational	9	0	9
No. of children accessing SNE facilities	6719	0	6910
<b>Function Cost (US\$ '000)</b>	<b>600</b>	<b>0</b>	<b>1,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>29,360,271</b>	<b>13,413,317</b>	<b>30,079,265</b>

### Planned Outputs for 2017/18

During the FY 2017/18, the department will construct classrooms at the primary schools of Kamuruli in Kisinga S/C, Kasanga in Bwera S/C, Buhunga in Maliba, Kihyo in Buhuhira, Kiraro in Kitholhu, Kajwenge P/S in Kisinga and Mbunga in Kilembe. Latrine facilities at the primary schools of Kahendero in Muhokya and Kitswamba Moslem in

# Vote: 521 Kasese District

## Workplan 6: Education

Kitwamba. A 4-twin staff house will be constructed at Mbata P/S in Bwesumbu while furniture will be availed to the primary schools of Kirabaho Moslem in Kyabarungira and Bugoye in Bugoye.

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

The following are the major development partners in the sector: 1) UNICEF-who are engaged in peace building and education advocacy and violence against children, 2) Save the Children in Uganda-engaged in disaster risk reduction in Karusandara S/C, 3) SNV-engaged in promotion of nutrition and development of school gardens, 4) WWF-partnered with various schools to promote the clean energy initiative, 5) Education Uganda-supplement the provision of chalk and slates to schools

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

#### 1. Hard to reach schools

Due to the mountainous terrain of most of the district, most of the schools are hard to reach hence making accessibility, monitoring and supervision of education services difficult

#### 2. Absenteesm

some teachers take advantage of the hard to reach nature of most schools and delay their turn for school service

#### 3. Low morale among teachers

teachers are increasingly becoming uncomfortable with existing remuneration leading to reduced morale which in turn affects delivery of teaching services in schools

## Workplan 7a: Roads and Engineering

### (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 Dec</b>	<b>Draft Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>1,946,322</i>	<i>579,689</i>	<i>2,241,322</i>
District Unconditional Grant (Wage)	76,856	38,428	76,856
Locally Raised Revenues		0	70,000
Multi-Sectoral Transfers to LLGs		239,034	
Other Transfers from Central Government	38,000	302,227	338,000
Sector Conditional Grant (Non-Wage)	1,756,466	0	1,756,466
Unspent balances – Locally Raised Revenues	75,000	0	
<i>Development Revenues</i>	<i>1,100,728</i>	<i>205,768</i>	<i>982,650</i>
District Discretionary Development Equalization Grant	408,091	158,807	
Locally Raised Revenues		0	464,351
Multi-Sectoral Transfers to LLGs	217,636	46,961	518,299
Unspent balances – Locally Raised Revenues	475,000	0	

# Vote: 521 Kasese District

## Workplan 7a: Roads and Engineering

<b>Total Revenues</b>	<b>3,047,049</b>	<b>785,457</b>	<b>3,223,972</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,946,322</i>	<i>579,689</i>	<i>2,241,322</i>
Wage	76,856	38,428	76,856
Non Wage	1,869,466	541,261	2,164,466
<i>Development Expenditure</i>	<i>1,100,728</i>	<i>46,961</i>	<i>982,650</i>
Domestic Development	1,100,728	46,961	982,650
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,047,049</b>	<b>626,650</b>	<b>3,223,972</b>

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

The department has projected a resource envelope of shs. 3,223,972,000 for the FY 2017/18 an increment of 5.8% compared to the previous FY. The increase in revenue is mainly because the department budgeted for additional resources to cater for emergency allocations from the Uganda Road Fund. 54.5% of the revenues for the department will come from the Uganda Road Fund for road rehabilitation and maintenance of community, urban and district roads, 16.6% from local revenue for the construction of the district administration block and maintenance of the district vehicle fleet, 16.1% from multi sectoral transfers to LLGs while 10.5% of the revenues will come from emergency URF projections. The department will spend 2.4% of its revenues on wages for staff, 67.1% will be spent on road rehabilitation and routine maintenance of roads across the district, while 30.5% of the total revenues realized will be spent on domestic development mainly the re design and construction of the district headquarters administration block.

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs	2248	0	23
Length in Km of Urban paved roads routinely maintained	0	0	35
Length in Km of Urban paved roads periodically maintained		0	13
Length in Km of Urban unpaved roads routinely maintained	16	0	
Length in Km of Urban unpaved roads periodically maintained	9	0	
Length in Km of District roads routinely maintained	447	5	241
Length in Km of District roads periodically maintained	36	11	23
<b>Function Cost (US\$ '000)</b>	<b>1,990,332</b>	<b>626,650</b>	<b>2,689,621</b>
<b>Function: 0482 District Engineering Services</b>			
No. of Public Buildings Constructed	1	0	1
<b>Function Cost (US\$ '000)</b>	<b>1,056,717</b>	<b>0</b>	<b>534,351</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>3,047,049</b>	<b>626,650</b>	<b>3,223,972</b>

### Planned Outputs for 2017/18

The major roads to be maintained include: Grading and gravelling Hima-Kihyo-Kithoma road 12.1km in Kitswamba S/C, grading and gravelling Kajwenge-Kanyughunya-Kamuruli road 6.6km IN Kisinga S/C, Grading Kyabikere-Kitholhu road 7km in Kitholhu Sub County and Grading Maliba-Isule road 6.5km in Maliba Sub County. The district will also prioritise the maintainance of 205 km of feeder roads across the district. The department will also embark on

# Vote: 521 Kasese District

## Workplan 7a: Roads and Engineering

the construction of a district administration block at the district head quarters in Nyamwamba Division

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

Central Government under CAIP III programme will undertake the following works: 1) completion for rehabilitation works of Mbunga-Nyakazinga-Karongo HC-Karongo TC road 21km in Kilembe and Rukoki S/Cs; 2) Completion for rehabilitation of Katiri-Kibandama-Nyamusule -Kabwarara road 15.5km in Mahango and Kilembe S/Cs

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

#### 1. Mountainous terrain of the district

Most of the district is mountainous. This means there is an additional cost for every project undertaken since access to site is extremely difficult and costly. Hence the increased cost of undertaking infrastructural projects such as civil works

#### 2. Inadequate and weak road unit

the current road unit inadequate and weak. Kasese is a relatively large district in Uganda and hence should have been given additional road unit. The road unit also particularly the grader breaks down frequently

#### 3. Inadequate operation and maintenance capacities

Planning and budgeting for operation and maintenance of projects is still a challenge across most of the cost centres in the district

## Workplan 7b: Water

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	97,539	41,268	93,223
District Unconditional Grant (Wage)	39,687	19,843	39,687
Locally Raised Revenues		0	15,000
Sector Conditional Grant (Non-Wage)	42,852	21,426	38,536
Unspent balances – Locally Raised Revenues	15,000	0	
<i>Development Revenues</i>	741,927	467,618	739,702
Development Grant	679,427	452,951	528,564
Donor Funding		0	190,500
Transitional Development Grant	22,000	14,667	20,638
Unspent balances - donor	40,500	0	
<b>Total Revenues</b>	<b>839,466</b>	<b>508,887</b>	<b>832,925</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	97,539	31,854	93,223
Wage	39,687	19,843	39,687
Non Wage	57,852	12,011	53,536
<i>Development Expenditure</i>	741,927	0	739,702
Domestic Development	701,427	0	549,202
Donor Development	40,500	0	190,500
<b>Total Expenditure</b>	<b>839,466</b>	<b>31,854</b>	<b>832,925</b>

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

# Vote: 521 Kasese District

## Workplan 7b: Water

Allocations to the water department for FY 2017/18 will reduce by 0.8% compared to the FY 2016/17. The decrease is mainly attributed to reductions in allocations from center for the sector non wage and development grants. 63.5% of the sectoral revenues will come from the sector development grant, 4.6% from the sector conditional non wage, 22.9% from donor disbursements mainly GTX and Unicef while 2.5% will come from the transitional development grant for sanitation. The department will spend 4.8% of her revenues on wages for staff, 6.4% on non-wage recurrent activities including software activities under the department, 65.9% on capital development works such as construction of gravity flow schemes and 22.9% on donor development projects and activities during the FY 2017/18.

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of supervision visits during and after construction	24	2	24
No. of water points tested for quality		0	5
No. of District Water Supply and Sanitation Coordination Meetings		0	4
No. of sources tested for water quality		0	5
No. of water points rehabilitated	30	0	15
% of rural water point sources functional (Gravity Flow Scheme)	50	12	50
% of rural water point sources functional (Shallow Wells )	53	13	53
No. of water pump mechanics, scheme attendants and caretakers trained	5	0	
No. of public sanitation sites rehabilitated	1	1	
No. of water and Sanitation promotional events undertaken	4	0	
No. of water user committees formed.	35	0	
No. of Water User Committee members trained	315	0	
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	20	0	
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	0	
No. of public latrines in RGCs and public places	1	0	
No. of deep boreholes drilled (hand pump, motorised)	1	0	
No. of deep boreholes rehabilitated	15	4	15
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	4	0	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	3	0	2
<b>Function Cost (US\$ '000)</b>	<b>839,466</b>	<b>31,854</b>	<b>832,925</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>839,466</b>	<b>31,854</b>	<b>832,925</b>

### Planned Outputs for 2017/18

During the FY 2017/18, the department will set out to achieve the following capital outputs: completion of Ibuga-Bigando solar powered water supply system (phase II) IN Kitswamba S/C, Construction of Kaswa GFS in Bwesumbu S/C, extension of pipeline for Kalamya solar powered water supply, design of Katooke GFS in Bugoye S/C, Extension

# Vote: 521 Kasese District

## Workplan 7b: Water

of pipeline for Kiruli Nyabisusi solar powered water supply, Design of GFS: Kisamba Mini GFS, Nyamusule GFS and Kihungu GFS under GTX progressm

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

Ministry of Water and Environment will undertake design and construction of Nyamugasani Water supply, extension of proposed Rughendabara Wate Supply system in Kitwamba and refurbishment of old Bwera GFS, Kinyamagana GFS, Karusandara solar powered system phase II and Mbunga-Nyakazinga GFS phase I in Rukoki and Kilembe KARUDEC-Kithoghore GFS in Muhokya and Lake Katwe S/Cs, COU-Nyangorongo GFS in Maliba S/C, Kisinga and Kinyamaseke GFS under Amaizi Marungi, Maliba-Mubuku GFS by NWSC, Eco Power will construct the Rughendabara GFS phase II, ACTS will construct the Kabulera-ACTS GFS in Bwesumbu and Ksanagali GFS, Kawembe Hydro Project will construct Kalughutha GFS IN Ihandiro S/C

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

#### 1. Operation and maintenance

water user committees who are charged with O & M have a high turn over due to limited facilitation. As a result, there is limited implementation of O & M plans for the exisitng water systems

#### 2. Weather changes

water sources dry up as a result of increased human activity and changing weather patterns rendering a number of water systems across the district non functional

#### 3. Inadequate funding

water facilities are expensive to design and construct yet the department continues to receive limited budgetary allocation over the years

## 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 Dec</b>	<b>Draft Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	254,435	88,845	301,102
District Unconditional Grant (Wage)	151,168	75,584	151,168
Locally Raised Revenues		0	60,000
Multi-Sectoral Transfers to LLGs	75,424	3,200	75,424
Sector Conditional Grant (Non-Wage)	14,842	7,421	14,510
Unspent balances – Locally Raised Revenues	13,000	2,640	
<i>Development Revenues</i>	360,290	21,528	638,048
District Discretionary Development Equalization Gran	17,491	4,373	9,190
Multi-Sectoral Transfers to LLGs	29,098	16,768	28,157
Other Transfers from Central Government	313,701	387	600,701

# Vote: 521 Kasese District

## Workplan 8: Natural Resources

<b>Total Revenues</b>	<b>614,725</b>	<b>110,373</b>	<b>939,151</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>254,435</i>	<i>84,228</i>	<i>301,102</i>
Wage	151,168	75,584	151,168
Non Wage	103,267	8,644	149,934
<i>Development Expenditure</i>	<i>360,290</i>	<i>16,768</i>	<i>638,048</i>
Domestic Development	360,290	16,768	638,048
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>614,725</b>	<b>100,996</b>	<b>939,151</b>

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

The FY 2017/18 will see allocations to the natural resources department increase by 52.8% compared to the FY 2016/17. The increase is due to additional resources pledged by the Uganda Wildlife Authority for frontline communities bordering the national parks of Queen Elizabeth and Mount Rwenzori National Parks and also increased allocations by the budget desk towards the department to achieve their mandate. 64% of the sector revenues will come from the UWA revenue sharing fund for frontline communities, 16.1% will come from the sector non wage grant for payment of salaries, 6.4% from local revenue sources, 8% as multi sectoral transfers for LLGs while 1% will come from the district discretionary development grant for payment. On the expenditure side, the sector will spend 16.1% of her revenues on wages for staff, 16% non wage recurrent activities including wetland and environmental management and supervision while 67.9% will go to domestic development projects mainly projects mainly to mitigate problem animal concerns in the communities

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)	20	0	10
Number of people (Men and Women) participating in tree planting days	110	0	100
No. of Agro forestry Demonstrations	0	0	1
No. of community members trained (Men and Women) in forestry management	100	0	100
No. of monitoring and compliance surveys/inspections undertaken	10	10	10
No. of Wetland Action Plans and regulations developed	2	0	
Area (Ha) of Wetlands demarcated and restored	10	5	5
No. of community women and men trained in ENR monitoring	100	0	120
No. of monitoring and compliance surveys undertaken	18	0	8
No. of new land disputes settled within FY	10	1	4
<b>Function Cost (US\$ '000)</b>	<b>614,725</b>	<b>100,996</b>	<b>939,151</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>614,725</b>	<b>100,996</b>	<b>939,151</b>

### Planned Outputs for 2017/18



# Vote: 521 Kasese District

## Workplan 8: Natural Resources

The key outputs include: The key outputs include: 2 ha of tree established Along 20 km of roads the sub counties of Maliba and Bugoye, men and women across the district participating in tree planting days, one agro forestry farm established in kilembe Sub County, 100 community members in the sub counties of Kitswamba and Munkunyu trained in forestry Management, 10 Monitoring and compliance surveys undertaken Across the district, 10 ha of wetlands, 5 ha of Kathehe wetland in Ihandiro Sub County and 5 ha banks of river Nyamwamba in Bulembia and Nyamwamba Divisions in Kasese Municipality demarcated and restored, 10 new land disputes settled across the district

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

1. Upper Mubuku Catchment management Interventions supported by WWF and Hima Cement Ltd in Rukoki, Maliba, Bugoye and Nyamwamba LLGs 2) Sustainable Financing of the Rwenzori Mountain National Park and adjacent areas in the sub counties of Rukoki, Bugoye, Maliba, Kilembe, Bulembia and Nyamwamba LLGs supported by WWF. 3) Flood Control Management along river Nyamwamba in the LLGs of Bulembia, Kilembe and Nyamwamba supported by the Ministry of Water and Environment and the Egyptian Government. 4) The Greater Virunga Landscape Restoration Project in the LLGs of Mpondwe Lhubirha TC, Isango, Kasese Municipality supported by WWF. 5) Disaster Risk Reduction and Child Centred Climate Resilience Project in Karusandara S/C with support from Save the Children. 6) Validation of Customary Land Acquisition and Ownership across the district supported by FAO. 7) Scaling Up Rural Electrification using solar PV Project across the district supported the EU and WWF

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

#### 1. Increased pressure on natural resources

The resilience capacity for the environment and natural resources is exceeded by the high increase in the population that is not matching the available resources. This has caused a lot of degradation to the available natural resources

#### 2. Unpredictable weather conditions

The weather patterns are now unpredictable characterised by frequent floods and long droughts. This has caused substantial reductions in farm productivity from which the majority of the populations derive their livelihood hence exacerbating poverty levels

#### 3. Unconsolidated data on environment

There are no inventories of major environment components like forest plantations and degraded hot spots

## Workplan 9: Community Based Services

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	616,677	331,289	633,782
District Unconditional Grant (Non-Wage)		3,000	
District Unconditional Grant (Wage)	342,228	171,114	342,228
Locally Raised Revenues		0	45,000
Multi-Sectoral Transfers to LLGs	93,921	76,322	93,921
Sector Conditional Grant (Non-Wage)	152,506	76,253	152,633
Unspent balances – Locally Raised Revenues	28,022	4,600	
<i>Development Revenues</i>	1,364,785	114,357	2,267,654
District Discretionary Development Equalization Grant	41,237	20,619	15,190
Donor Funding		0	839,372
Multi-Sectoral Transfers to LLGs	40,777	38,249	40,777
Other Transfers from Central Government	439,050	0	1,372,316



# Vote: 521 Kasese District

## Workplan 9: Community Based Services

Transitional Development Grant	4,348	2,899	
Unspent balances - donor	839,373	52,591	
<b>Total Revenues</b>	<b>1,981,462</b>	<b>445,646</b>	<b>2,901,436</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>616,677</i>	<i>306,086</i>	<i>633,782</i>
Wage	342,228	171,114	342,228
Non Wage	274,449	134,972	291,554
<i>Development Expenditure</i>	<i>1,364,785</i>	<i>105,918</i>	<i>2,267,654</i>
Domestic Development	525,412	57,527	1,428,283
Donor Development	839,373	48,391	839,372
<b>Total Expenditure</b>	<b>1,981,462</b>	<b>412,004</b>	<b>2,901,436</b>

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

The sector has projected revenue of shs. 2,901,436,000 during the FY 2017/18 compared to shs 1,981,462,000 for the FY 2016/17 translating into an increment of 46.4%. The increment is mainly due to additional resources pledged by the Ministry of Gender Labor and Social Development towards supporting the youth livelihood programme and the Women Entrepreneurs Funds. In addition donor support to the department also improved with Unicef pledging resources to implement children and nutrition related activities. The department's resource will be generated as follows: 11.8% will come from the district un conditional grant wage for payment of salaries, 5.3% from the sector no wage grant for implementation of recurrent activities, 28.9% from Unicef while 47.3% will come from the Ministry of Gender for youth and women livelihood projects. The department will spend 11.8% of her revenues on wages for staff, 10% on non-wage recurrent activities/projects, 49.2% on domestic development projects mainly youth livelihood programmes and women entrepreneurship program and 28.9% on donor development projects and activities

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

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	20	0	20
No. of Active Community Development Workers	37	37	37
No. FAL Learners Trained	4867	1200	3790
No. of children cases ( Juveniles) handled and settled	24	14	24
No. of Youth councils supported	26	0	1
No. of assisted aids supplied to disabled and elderly community	24	6	0
No. of women councils supported	1	0	1
<b>Function Cost (US\$ '000)</b>	<b>1,981,462</b>	<b>412,004</b>	<b>2,901,437</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,981,462</b>	<b>412,004</b>	<b>2,901,437</b>

### Planned Outputs for 2017/18

During the FY 2017/18, the department will undertake the following outputs: □-Twenty four PWDs supported with assorted devices/ appliances throughout the district.

□-Forty PWDs supported with funds for medical rehabilitation/treatment

□-Forty four PWDs supported with funds for repairing their assistive devices throughout the District.

# Vote: 521 Kasese District

## Workplan 9: Community Based Services

□ 4867 FAL Learners trained in the Town councils and sub counties of Kitholhu, Karambi, Isango, Mpondwe-Lhubiriha, Bwera, Ihandiro, Katwe-Kabatooro, Nyakiyumbu, Munkunyu, Kisinag, Kyondo, Kyarumba, L. Katwe, Muhokya, Mahango, Kilemebe, Rukoki, Karusandara, Bugoye, Maliba, Hima, Kitswamba, Kyabarungira, Buhuhira, Bwesumbu s/counties and T/cs

□ One hundred fifty three FAL learning centers supported with instructional materials throughout the district.

□ Two thousand six hundred FAL learners examined throughout the district

□ Forty Functional Adult literacy instructors trained at district headquarters

□ Fifty two field visits conducted by Sub-county CDOs to monitor and evaluated the FAL program activities in the whole district

□ 26 Youth councils supported in the LLGs of Kitholhu, Karambi, Isango, Mpondwe-Lhubiriha, Bwera, Ihandiro, Katwe-Kabatooro, Nyakiyumbu, Munkunyu, Kisinag, Kyondo, Kyarumba, L. Katwe, Muhokya, Mahango, Kilemebe, Rukoki, Karusandara, Bugoye, Maliba, Hima, Kitswamba, Kyabarungira, Buhuhira, Bwesumbu s/counties and T/cs

□ 24 assisted aids supplied to disabled and elderly community

□ 1 women council supported

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

Save the Children in Uganda will train OVCs in vocational skills, FURA will support community groups to promote SLAs

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

#### 1. Limited social infrastructure

There are no remand homes for juveniles in the district which makes it costly for the district and development partners to settle OVCs

#### 2. Inadequate transport for community development workers

A small number of community development workers have dillapidated motor cycles while the majority do not have means of transport yet they are expected to undertake massive community mobilization campaigns

#### 3. High dependency syndrome by communities

Most communities have a mentality that government provides everything hence limiting their incentive and ability to work.

## Workplan 10: Planning

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Draft Budget</b>
	<b>Outturn by end Dec</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>139,641</i>	<i>280,141</i>
District Unconditional Grant (Non-Wage)	40,000	55,000
District Unconditional Grant (Wage)	49,641	49,641
Locally Raised Revenues		75,000
Other Transfers from Central Government		100,500
Unspent balances – Locally Raised Revenues	50,000	
<i>Development Revenues</i>	<i>99,001</i>	<i>400,561</i>
District Discretionary Development Equalization Gran	99,001	350,561
Other Transfers from Central Government		50,000

# Vote: 521 Kasese District

## Workplan 10: Planning

<b>Total Revenues</b>	<b>238,642</b>	<b>245,998</b>	<b>680,702</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>139,641</i>	<i>71,777</i>	<i>280,141</i>
Wage	49,641	24,821	49,641
Non Wage	90,000	46,956	230,500
<i>Development Expenditure</i>	<i>99,001</i>	<i>52,897</i>	<i>400,561</i>
Domestic Development	99,001	52,897	400,561
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>238,642</b>	<b>124,674</b>	<b>680,702</b>

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

Revenue allocations to the district planning unit for the FY 2017/18 will increase by 185.2% when compared to the FY 2016/17. The increase is as a result of additional resources allocated by the budget desk from local revenue, LRDP micro projects and the discretionary development grant for recurrent activities, income generating projects for communities and local economic development projects respectively. 8.1% of the departmental revenue will come from the unconditional non wage grant, 7.3 % from the unconditional wage grant, 11% from locally raised revenues, 22.1% will come from the LRDP Micro Projects projections while the discretionary development grant will bring in 51.5% of the departmental revenues for the FY 2017/18. The department will spend 7.3% of her revenues on wages for staff, 33.9% on non wage recurrent activities and 58.8% on monitoring, supervision and other development planning activities, livelihood group support and completion of a local economic development project i.e. a mini irrigation scheme in Munkunyu S/C

### (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 December	Draft Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	5	5	5
No of Minutes of TPC meetings	14	6	12
<b>Function Cost (US\$ '000)</b>	<b>238,642</b>	<b>124,674</b>	<b>680,702</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>238,642</b>	<b>124,674</b>	<b>680,702</b>

### Planned Outputs for 2017/18

The planning unit will undertake the following activities: 8 quarterly monitoring and evaluation visits for service delivery and LED projects across the district, one Budget Framework Paper 2018/19 developed and submitted, one performance contract form B 2018/19 produced and submitted, 4 quarterly performance reports 2017/18 produced, one assessment report for FY 2017/18 produced, birth and death registration using the Mobile Vital Registration System (MVRs), annual work plans and budgets for the FY 2018/19 prepared and approved.

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

Unicef will support the rolling out of the birth and death registration certificates to LLGs.

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

#### 1. Limited innovation

# Vote: 521 Kasese District

## Workplan 10: Planning

Low levels of innovation are still the order of the day because staff are not well exposed to do things differently hampering efforts to efficiently and effectively deliver services

### 2. Inadequate operation and maintenance budgets

Operation and maintenance budgets are inadequate and implementation is slow because of the declining local revenue base for the district

### 3. Limited capacity of staff

Critical skills such as on public private partnerships, local economic development and on tourism development are lacking due to limited skill development and low levels of exposure

## 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>Draft Budget</b>
	<b>Outturn by end Dec</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	236,362	240,875
District Unconditional Grant (Non-Wage)	20,000	25,000
District Unconditional Grant (Wage)	69,239	69,239
Locally Raised Revenues	0	45,000
Multi-Sectoral Transfers to LLGs	117,123	101,636
Unspent balances – Locally Raised Revenues	30,000	
<i>Development Revenues</i>	13,745	6,873
District Discretionary Development Equalization Grant	13,745	6,873
<b>Total Revenues</b>	<b>250,107</b>	<b>247,748</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	236,362	240,875
Wage	69,239	69,239
Non Wage	167,123	171,636
<i>Development Expenditure</i>	13,745	6,873
Domestic Development	13,745	6,873
Donor Development	0	0
<b>Total Expenditure</b>	<b>250,107</b>	<b>247,748</b>

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

Internal audit department revenue allocations for the FY 2017/18 reduced by 0.9% when compared to the FY 2016/17. The reduction is mainly due to a reduction in multi sectoral transfers to LLGs particularly the town councils of Katwe Kabatoro, Hima and Mpondwe Lhubiriha. 10% of the revenues for the department will come from unconditional nonwage grant, 27.9% from unconditional wage grant, 18.2% from local sources, 41% from multi sectoral transfers in town councils while 2.8% will come from the discretionary development grant. The department will spend 27.9% of the revenues on wage for staff, 69.3% will go to nonwage recurrent activities while 2.8% will go towards domestic development activities

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

	<b>2016/17</b>	<b>2017/18</b>
<i>Function, Indicator</i>	<b>Approved Budget</b>	<b>Draft Budget and</b>
	<b>Expenditure and</b>	

# Vote: 521 Kasese District

## Workplan 11: Internal Audit

	and Planned outputs	Performance by End December	Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	50	19	50
Date of submitting Quaterly Internal Audit Reports		30/12	15/10
<b>Function Cost (US\$ '000)</b>	<b>250,107</b>	<b>61,637</b>	<b>247,748</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>250,107</b>	<b>61,637</b>	<b>247,748</b>

### Planned Outputs for 2017/18

The department will strive to achieve the following outputs: audit of primary schools, health sub districts, primary health centres, sub county local governments, human resource at the district level, stores, and special assignments such as investigative audits, handovers etc. Also routine inspection of supplies, land and plants, review of finance, accounting and procurement systems.

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

the ministry of finance, planning and economic development under the department of the Internal Auditor General will provide general orientation on new financial, audit and accounting regulations following the reforms in the PFM Act 2015.

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

#### 1. Delayed action on audit recommendations

There is minimal action, lack of timely or no action on audit reports by the relevant authorities

#### 2. Inadequate facilitation

the sector has grant to cater for her audit function and only relays on un reliable local revenue allocation to undertake its mandate

#### 3. Inadequate manpower

generally audit department at the district is understaffed given the volume of work across the district