

Vote: 521 Kasese District

Structure of Budget Framework Paper

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Foreword

This Budget Framework Paper BFP is developed following the fiscal decentralization strategy modality. It contains the revenue performance and plans for the FY 2017/18 and 2016/17, summary of Department Performance and plans, Draft Annual and Quarterly Workplan Outputs 2016/17. It also has information on staff Lists and Enrolment Details by costs center, staff establishment ceiling, recruitment plans, and Pension and Gratuity details for retired and retiring staff. The annual work plan 2016/17 has key functions under each of the departments with a number of corresponding outputs. The outputs for the FY 2016/17 are classified as standard or non standard depending on the department. This Performance Contract Form B for the FY 2017/18 is building on the foundation already started and will continue improving on delivery of services and creating an enabling environment in the district. This will be done in consultation and in partnership with all stakeholders-the public, private and civil society organizations. Already through the participatory planning process, as part of a wider consultation, on the 10th of November 2016, Kasese District held a budget and planning meeting where a wide range of stakeholders participated and enriched this BFP. All these efforts are aimed at fulfilling the district vision of having a "poverty free society" which is in line with the government broad goal as reflected in the National Development Plan and the MDGs. To actualise this, the district has documented a number of strategic outputs for 2017/18 which will be crucial in the attainment of the district vision. And after every three months there shall be a review to establish whether the right direction is being followed. I would once again like to commit the District leadership towards the attainment of these set goals and objectives. We undertake to have this budget framework paper actualized and ensuring that the document is a guiding tool for the year 2017/18.

MATHIAS NDIFUNA - CHIEF ADMINISTRATIVE OFFICER

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	3,550,773	1,029,973	4,150,773
2a. Discretionary Government Transfers	7,085,665	1,771,416	6,766,591
2b. Conditional Government Transfers	41,770,977	10,720,817	40,010,660
2c. Other Government Transfers	1,315,751	418,914	2,456,517
4. Donor Funding	2,031,655	64,171	3,001,655
Total Revenues	55,754,821	14,005,291	56,386,196

Revenue Performance in the first quarter of 2016/17

By the end of the period July-September 2016, district had realised 25.1% of the projected revenue against the budget for the FY 2016/17. Of the revenues realised, local revenue contributed 7.4%, the discretionary government transfers 12.6%, the conditional government transfers 76.5%, other government transfers 3% while donor disbursements accounted for 0.5%. During the period July-September 2016, the district realised 29% of the local revenue projection, 25% of the discretionary government tran

Planned Revenues for 2017/18

The district has projected a resource envelope of shs. 56,386,196,000 for the FY 2017/18. The district resource envelope will increase by 1.1% in the FY 2017/18 compared to the FY 2016/17. Of the projected revenue budget, local revenue will bring in about 7.1%, central government transfers 87.3% while development partners' support will constitute 5.3% of the budget for the FY 2017/18. Compared to the FY 2016/17, local revenue projections will increase by 14.5% mainly due to re adjustments on roya

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	5,728,052	1,578,030	4,601,245
2 Finance	1,378,289	159,252	1,466,274
3 Statutory Bodies	1,301,810	134,026	1,501,810
4 Production and Marketing	1,336,464	221,863	1,306,748
5 Health	9,678,483	1,990,002	10,366,947
6 Education	29,360,271	7,349,038	28,796,184
7a Roads and Engineering	3,047,049	285,102	2,910,869
7b Water	839,466	11,220	995,761
8 Natural Resources	614,725	57,760	899,700
9 Community Based Services	1,981,462	164,502	2,798,014
10 Planning	238,642	61,722	508,024
11 Internal Audit	250,107	25,060	234,620
Grand Total	55,754,821	12,037,577	56,386,196
Wage Rec't:	32,898,114	8,345,444	32,204,379
Non Wage Rec't:	15,292,550	3,409,270	15,158,457
Domestic Dev't	5,532,503	220,171	6,021,705
Donor Dev't	2,031,655	62,692	3,001,655

Expenditure Performance in the first quarter of 2016/17

During the period July-September 2016, the district had spent 86% of the revenues realised. By the end of September 2016, A bigger %age (90.7%) of the total district revenues had been spent under Administration, Health and Education mainly on Recurrent and Development activities like payment of wages, construction of health centres,

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Executive Summary

schools, and provision of furniture

Planned Expenditures for 2017/18

The district has planned to spend 57.1% of the her revenue budget for the FY 2017/18 on wages for staff compared to 59% allocation during the FY 2016/17. The decrease in allocation is mainly due to increase in revenue from non wage sources. The district also plans to spend 26.9% of her resources on non-wage recurrent activities across the departments mainly in the departments of administration, finance, statutory bodies, community based services, planning and internal audit compared to the 27.4%

Medium Term Expenditure Plans

The district local government is implementing a five year district development plan for the Fys 2015/16-2019/20 which has been alligned to the 2nd national development plan. The major thrust of the five year plan is to achieve local economic development through investing in areas or projects where the district has a comparative advantage. The plan is also focused on the district vision of a poverty free society and the country vision 2040. The Budget Framework Paper for FY 2017/18 has been allig

Challenges in Implementation

1) Limited capacity to innovate: staff lack critical innovative abilities especially in the areas of local economic development and public private partnerships which are key in the successful implementation of projects. 2) Inadequate resources for key decentralized services such as health and education. The available resources in the departments are inadequate to meaningfully deliver health and education services to the public.

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	3,550,773	1,029,973	4,150,773
Inspection Fees	18,333	6,070	18,333
Registration of Businesses	18,239	6,473	18,239
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	18,454	2,054	18,454
Property related Duties/Fees	441,649	288,521	441,649
Park Fees	167,498	52,810	167,498
Other licences	45,220	7,088	45,220
Other Fees and Charges	93,582	29,142	93,582
Miscellaneous		18,948	
Local Service Tax	260,826	109,844	260,826
Rent & Rates from other Gov't Units	3,600	80	3,600
Land Fees	77,415	5,275	77,415
Other Court Fees	26	0	26
Ground rent	49,740	145	49,740
Fees from appeals	500	0	500
Educational/Instruction related levies		10	
Business licences	144,818	22,637	144,818
Application Fees	2,200	0	2,200
Animal & Crop Husbandry related levies	2,062	23,800	2,062
Agency Fees	46,899	10,325	46,899
Advertisements/Billboards	4,010	300	4,010
Local Government Hotel Tax	54,713	6,602	654,713
Rent & rates-produced assets-from private entities		20	
Royalties	1,262,149	0	1,262,149
Sale of (Produced) Government Properties/assets	425,000	177,044	425,000
Sale of non-produced government Properties/assets	17,500	0	17,500
Market/Gate Charges	396,340	262,541	396,340
Rent & Rates from private entities		245	
2a. Discretionary Government Transfers	7,085,665	1,771,416	6,766,591
District Discretionary Development Equalization Grant	2,095,750	523,937	1,833,875
Urban Unconditional Grant (Non-Wage)	358,119	89,530	300,616
Urban Discretionary Development Equalization Grant	183,903	45,976	137,267
District Unconditional Grant (Non-Wage)	1,250,987	312,747	1,297,927
Urban Unconditional Grant (Wage)	656,284	164,071	656,284
District Unconditional Grant (Wage)	2,540,623	635,156	2,540,623
2b. Conditional Government Transfers	41,770,977	10,720,817	40,010,660
Sector Conditional Grant (Wage)	29,663,755	7,546,217	29,663,755
Sector Conditional Grant (Non-Wage)	7,871,851	1,882,596	7,891,337
Pension for Local Governments	1,112,417	278,104	1,112,417
Gratuity for Local Governments	786,352	196,588	0
General Public Service Pension Arrears (Budgeting)	311,501	311,501	0
Development Grant	1,338,041	334,510	1,322,512
Transitional Development Grant	687,058	171,300	20,638
2c. Other Government Transfers	1,315,751	418,914	2,456,517
CAIIP- III	38,000	0	38,000
Ministry Health- NTD	20,000	0	40,000
Ministry of Health-Global Fund	30,000	0	30,000
Youth Operational Fund		12,991	
Youth Livelihood Programme	439,050	0	987,316

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A. Revenue Performance and Plans

Uganda Women Entrepreneurship Project		0	285,500
Uganda Wildlife Authority-Revenue Sharing	313,701	0	600,701
Uganda Road Fund		377,384	
OPM LRDP Micro projects		28,539	
Ministry of Health-WHO	300,000	0	300,000
Ministry Health- GAVI	175,000	0	175,000
4. Donor Funding	2,031,655	64,171	3,001,655
Unicef	1,491,655	35,838	1,491,655
ATAAS		0	15,000
Baylor Uganda	140,000	13,754	540,000
ENVISION	40,000	0	
GTx		0	150,000
ICB/BTC	300,000	0	700,000
PACE	60,000	0	60,000
UMFSNP		0	45,000
Research Triangle International		14,580	
Total Revenues	55,754,821	14,005,291	56,386,196

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

By the end of September, 29% of the projected local revenue budget had been realized mainly due to the strong performance of market/gate charges. Market charges over performed at 66.2% because of under projecting. Local revenue accounted for 7.4% of the total revenues realized during the period July-September 2016. The key sources of local revenue included market/gate charges which accounted for 25.5% of the total local revenues realized, property related dues mainly from Hima Town Council which

(ii) Central Government Transfers

Performance was at 25.7% against the budget for the FY 2016/17 in line central government policy of releasing 100% against the quarterly budgets. Central government transfers accounted for 92.2% of the total revenue realised during the period July-September 2016. Discretionary government transfers accounted for 12% of the CG transfers realized, conditional government transfers 71% while other government transfers accounted for 4.4% of the CG transfers realized during the period July-September 20

(iii) Donor Funding

Support from development partners accounted for only 0.5% of the revenues realized during the period July-September 2016 with only 3.2% of the donor budget realised. Realisation of the budget was poor because most donors determine when to bring in their funds. Only UNICEF and Baylor Uganda supported the district during the period under review.

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 14.5%. The increase in projections is mainly as a result of enhanced expectations from the local hotel taxes 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 7.4% of the total projected revenues for the FY 2017/18.

(ii) Central Government Transfers

The district overall allocation from the central government will reduce by 1.9% during the FY 2017/18 compared to the FY 2016/17. The decrease will mainly be as a result of development grants across the board. However the Youth Livelihood Programme and the Uganda Wildlife Authority will increase their allocations to the district by at least 100% during the FY 2017/18.

(iii) Donor Funding

Support from development partners to the FY 2017/18 resource envelope will account for 5.3% 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 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 of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,561,175	1,547,896	4,464,425
District Unconditional Grant (Non-Wage)	44,303	29,910	44,303
District Unconditional Grant (Wage)	1,080,745	270,186	1,080,745
General Public Service Pension Arrears (Budgeting)	311,501	311,501	0
Gratuity for Local Governments	786,352	196,588	0
Locally Raised Revenues		0	307,355
Multi-Sectoral Transfers to LLGs	1,918,501	461,606	1,919,605
Pension for Local Governments	1,112,417	278,104	1,112,417
Unspent balances – Locally Raised Revenues	307,355	0	
<i>Development Revenues</i>	166,877	74,417	136,820
District Discretionary Development Equalization Grant	96,220	24,055	96,220
Multi-Sectoral Transfers to LLGs	40,657	43,327	40,600
Transitional Development Grant	30,000	7,035	
Total Revenues	5,728,052	1,622,314	4,601,245
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,561,175	1,524,232	4,464,425
Wage	1,774,480	434,257	1,080,745
Non Wage	3,786,695	1,089,975	3,383,680
<i>Development Expenditure</i>	166,877	53,798	136,820
Domestic Development	166,877	53,798	136,820
Donor Development	0	0	0
Total Expenditure	5,728,052	1,578,030	4,601,245

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

During the period July-September 2016, the department realised total revenue of shs. 1,622,314,000 which was 28% of the planned budget for the FY 2016/17. Government released 100% of the pension arrears to claimants during the first quarter which explains 100% performance for pension arrears. Local revenue realisation was 0% because all revenue had to be transferred from the district general fund collection account to the Treasury Single Account in Bank of Uganda which caused delays. Non wage ex

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shs. 4,601,245,000 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 19.7% increment in the overall allocation to the department. This is mainly due to the ongoing reforms by government as stipulated in the PFM Act 2015 where every existing grants such as PAF Monitoring, DSC operational costs have been condensed into the support services conditional grant under administration. A total of shs. 4,601,245,000 will b

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-12 travels to Kampala for CAOs office and Personnel on salary payments and other consultative meetings with line agencies, repair and service of CAOs vehicle and staff bus at the district head quarters and procurement of stationery and accessories at the district head quarters

Plans for 2017/18 by Vote Function

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

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Workplan 1a: Administration

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 d

Medium Term Plans and Links to the Development Plan

The department undertakes mainly recurrent activities mainly for administrative functions in CAOs office, human resource management, records and procurement management and has aligned the BFP activities for FY 2017/18 with her five year department development plan for Fys 2015/16-2019/20. In the medium term, the department will maintain her traditional revenue sources including the support services conditional grant, district wage grant and local revenue as the key sources of income.

(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

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,335,445	149,899	1,423,430
District Unconditional Grant (Non-Wage)	45,000	31,661	75,000
District Unconditional Grant (Wage)	157,692	39,423	157,692
Locally Raised Revenues		0	283,000
Multi-Sectoral Transfers to LLGs	849,753	72,086	907,738
Unspent balances – Locally Raised Revenues	283,000	6,730	
<i>Development Revenues</i>	42,844	22,293	42,844
District Discretionary Development Equalization Gran	13,746	3,437	13,746
Multi-Sectoral Transfers to LLGs	29,098	18,856	29,098

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Workplan 2: Finance

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,378,289	1,466,274
B: Overall Workplan Expenditures:		
Recurrent Expenditure	1,335,445	1,423,430
Wage	157,692	157,692
Non Wage	1,177,753	1,265,738
Development Expenditure	42,844	42,844
Domestic Development	42,844	42,844
Donor Development	0	0
Total Expenditure	1,378,289	1,466,274

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

By the end of September 2016, the department had realised only 12% of the departmental budget for the FY 2016/17. This was due to: 1) non availability of most of the local revenue which accounted for 21% of the departmental revenue budget. All local revenue had been transferred to the TSA in Bank of Uganda and IFMS system delays made it impossible for the department to access it during the 1st quarter. 2) multi sectoral transfers to finance at LLG level was low due to poor local revenue performance

Department Revenue and Expenditure Allocations Plans for 2017/18

There was an increase in allocations to the department during the FY 2017/18 compared to FY 2016/17 by 6.4% mainly due to the 1) increase in Multi Sectoral allocations to LLGs, 2) Additional resources were allocated to the department from local revenue to cater for payment of previous bills and court awards, and 3) there seen to be an increase in Non-wage grant to the Department. The department will spend 10.8% of her resource envelope on wages for staff, 86.3% on non-wage recurrent expenditure

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-8 travels to Kampala (Auditor General, MoFPED and Madhvani Group) and other consultative meetings with central govt line agencies, one local revenue mobilization and supervision visits to LLGs across the district, 10 reams of paper procured at the district head quarters and one vehicle repaired and serviced at the head quarters

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The department has an approved five year department five year plan 2015/16-2019/20 from which guides her medium term planning and budgeting. All the department five year plan second year activities and projects have been included in the budget framework paper for the FY 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 distr

(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

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Workplan 2: Finance

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

1. Limited Revenue base

the LG will barely collect 19% 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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,301,810	133,426	1,501,810
District Unconditional Grant (Non-Wage)	643,986	89,809	643,986
District Unconditional Grant (Wage)	21,050	5,263	21,050
Locally Raised Revenues		0	70,000
Multi-Sectoral Transfers to LLGs	566,774	38,354	766,774
Unspent balances – Locally Raised Revenues	70,000	0	
<i>Development Revenues</i>	0	600	0
Multi-Sectoral Transfers to LLGs		600	
Total Revenues	1,301,810	134,026	1,501,810
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,301,810	133,426	1,501,810
Wage	21,050	5,263	21,050
Non Wage	1,280,760	128,163	1,480,760
<i>Development Expenditure</i>	0	600	0
Domestic Development	0	600	0
Donor Development	0	0	0
Total Expenditure	1,301,810	134,026	1,501,810

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

By the end of the period July-September 2016, the departmental had realised only 10% of the annual revenue budget for the FY 2016/17. This was attributed to 1) non availability of local revenue which had been transferred to the TSA in Bank of Uganda. The IFMS had started in August 2016 and delayed the availability of the local revenue. 2) multi sectoral allocation to statutory bodies was low due to low local revenue performance at the LLG level during the period under review. By the end of Septe

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental allocation for the FY 2017/18 increased by 15.4% compared to the FY 2016/17. This was mainly because of tremendous increase in mult-sectoral transfers to LLGs. 4.7% of the department revenue will come from local sources under the mandatory 20% of actual local revenue collected during the FY 2016/17, 42.9% will come from the district unconditional nonwage grant while the rest or 6.1% of the revenues will come from the wage grant to pay workers. The department has planned to spend

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 3: Statutory Bodies

Physical Performance in the first quarter of 2016/17

-One district council sitting, three sectoral committee meetings, One land board meeting, 2 contracts committee meetings, 3 executive committee meetings were held at the district head quarters. -One political mobilization tour by the district executive committee was held across the district. -Two vehicles were repaired and serviced at the district head quarters

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The department has a five year plan for the FYs 2015/16-2019/20 which was developed by all stakeholders. The second year activities i.e. FY 2017/18 have formed the activities and projects for the BFP for FY 2017/18. The summary of the outputs include: 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

(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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	913,984	225,076	901,887
District Unconditional Grant (Wage)	274,948	68,737	274,948
Locally Raised Revenues		0	15,000
Multi-Sectoral Transfers to LLGs		330	
Sector Conditional Grant (Non-Wage)	120,522	30,130	108,425
Sector Conditional Grant (Wage)	503,514	125,879	503,514
Unspent balances – Locally Raised Revenues	15,000	0	
<i>Development Revenues</i>	422,480	41,617	404,861

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Grant	121,043	30,261	113,322
District Discretionary Development Equalization Grant	87,390	9,373	17,491
Donor Funding		0	60,000
Multi-Sectoral Transfers to LLGs	214,048	1,984	214,048
Total Revenues	1,336,464	266,693	1,306,748
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	913,984	217,007	901,887
Wage	778,462	194,616	778,462
Non Wage	135,522	22,391	123,425
<i>Development Expenditure</i>	422,480	4,856	404,861
Domestic Development	422,480	4,856	344,861
Donor Development	0	0	60,000
Total Expenditure	1,336,464	221,863	1,306,748

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

During the period July-September 2016, the department realised 20% of the annual budget for the FY 2016/17. This was due to 1) non availability of local revenue which had been transferred from the district general fund account to the TSA account. The IFMS systems caused delays and hence department was unable to access funds 2) multi sectoral allocations to the department were low due to delays in the procurement process. Most procurements at the LLG level under production were still on going

Department Revenue and Expenditure Allocations Plans for 2017/18

The allocation to the department for the FY 2017/18 compared to the FY 2016/17 increased by 2.2% mainly due to an increase in revenues from Donor funding by 100%. The sector conditional grant wage will contribute 59.6% of the department resource envelope, 38.5% by the sector conditional non wage grant, 1.1% by local revenue while the district Discretionary Development Equalisation grant will contribute 1.3% of the department resource envelope for the FY 2017/18.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-3 monitoring visits to the LLGs of Muhokya, Lake Katwe, Kyondo, Kisinga, Munkunyu and Karusandara, Vaccinated poultry, dogs, cats and cattle against various diseases across the district.

Plans for 2017/18 by Vote Function

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 & Kayanja 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

Medium Term Plans and Links to the Development Plan

The department has developed a five year strategic development plan 2015/16-2019/20. The activities in the 2nd year of the plan 2017/18 have formed the projects and activities for the BFP for FY 2017/18. A summary of the outputs includes: 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, Katu

(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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,394,097	1,945,825	8,409,853
District Unconditional Grant (Wage)	138,134	34,534	138,134
Locally Raised Revenues		0	20,000
Multi-Sectoral Transfers to LLGs		1,170	
Other Transfers from Central Government	525,000	0	545,000
Sector Conditional Grant (Non-Wage)	1,251,538	295,265	1,247,294
Sector Conditional Grant (Wage)	6,459,425	1,614,856	6,459,425
Unspent balances – Locally Raised Revenues	20,000	0	
<i>Development Revenues</i>	1,284,386	87,924	1,957,094
District Discretionary Development Equalization Grant	46,322	39,000	141,130
Donor Funding		0	1,601,002
Multi-Sectoral Transfers to LLGs	387,562	34,344	214,962
Unspent balances - donor	850,502	14,580	
Total Revenues	9,678,483	2,033,748	10,366,947
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,394,097	1,944,655	8,409,853
Wage	6,597,559	1,649,390	6,597,559
Non Wage	1,796,538	295,265	1,812,294
<i>Development Expenditure</i>	1,284,386	45,348	1,957,094
Domestic Development	433,884	31,047	356,092
Donor Development	850,502	14,301	1,601,002
Total Expenditure	9,678,483	1,990,002	10,366,947

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

During the period July-September 2016, the department had realised 21% of the annual budget for the FY 2016/17. the low performance was attributed to: 1) non availability of local revenue funds which had been transferred to the TSA in Bank of Uganda and IFMS delays caused un availability 2) Ministry of Health had not yet released adhoc allocations to the department for NTD and GAVI activities 3) donor funding mainly from Baylor and Unicef had not yet been disbursed to the department. Hence by th

Vote: 521 Kasese District

Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has projected a total of shs. 10,366,947,000 as the resource envelope for the FY 2017/18 which is an increment of 7.1% compared to the FY 2016/17. The increment in revenue allocation to the department is mainly due to additional resources pledged by key development partners mainly Baylor Uganda and PACE. Also the department has been allocated funding from the discretionary development grant to construct a maternity ward at Nyamirami HC IV in Muhokya S/C. However, the department w

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-Conducted ummunization visits to all health sub districts across the district and trained teachers, sub county and parish supervisors on schistomomiasis in the LLGs of Nyakiyumbu, Katwe Kabatoro, Lake Katwe and Muhokya S/Cs with support from Research Traingle International

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

The sectoral five year plan is already under implementation. Activities and projects for the 3rd year of the plan have formed the Budget Framework Paper for the FY 2017/18 save for projects budgeted under the sector development grant. A summary of the activities includes: routine mandate to ensure functionality of HCs with staff and drugs supplied by the National Medical Stores to deliver health services to the population and 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 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, ENVISION, 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 etc.

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

1. High incidence of epidemics such as cholera

The district is prone to outbreaks of epidemics such as cholera due to high levels of non functionality of water sources and generally poor sanitation in high incidences areas closer to the border with the DRC

2. limited staff accomodation facilities

given the mountainous terrain of the district where the majority of the population stays, most of the HCs are situated in hard to reach areas with limited accomodation facilities. This facilitates high levels of absentism of staff

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 521 Kasese District

Workplan 6: Education

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	27,393,176	7,345,949	27,437,349
District Unconditional Grant (Wage)	139,235	34,809	139,235
Locally Raised Revenues		0	20,000
Multi-Sectoral Transfers to LLGs		1,008	
Sector Conditional Grant (Non-Wage)	4,533,126	1,504,651	4,577,298
Sector Conditional Grant (Wage)	22,700,816	5,805,482	22,700,816
Unspent balances – Locally Raised Revenues	20,000	0	
<i>Development Revenues</i>	1,967,094	296,167	1,358,835
Development Grant	537,571	134,393	527,464
District Discretionary Development Equalization Grant	1,500	0	29,120
Donor Funding		0	301,280
Multi-Sectoral Transfers to LLGs	496,033	4,097	500,971
Transitional Development Grant	630,710	157,678	
Unspent balances - donor	301,280	0	
Total Revenues	29,360,271	7,642,117	28,796,184
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	27,393,176	7,344,941	27,437,349
Wage	22,840,051	5,840,291	22,840,051
Non Wage	4,553,126	1,504,651	4,597,298
<i>Development Expenditure</i>	1,967,094	4,097	1,358,835
Domestic Development	1,665,814	4,097	1,057,555
Donor Development	301,280	0	301,280
Total Expenditure	29,360,271	7,349,038	28,796,184

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

At the end of September 2016, the departmental had realised 26% of the annual budget for the FY 2016/17. However local revenue performance was at 0% due to IFMS delays as a result low new user usage levels and the fact that local revenue to be transferred to the TSA before use. Secondly UNICEF had not yet disbursed the quarterly release to the department as planned hence 0% performance and delays in the procurement process as a result of delayed initiation. By the end of the quarter, the departm

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has projected a total revenue envelope of shs. 28,796,184,000 which is 1.9% lower than the allocation to the department during the FY 2016/17. The decrease is mainly due to the suspension of the transitional development grant to the sector. The sector non wage grant will bring in 15.9% of the resource envelope, 78.8% 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 l

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-transferred UPE and USE funds to all beneficiary schools both primary and secondary

Plans for 2017/18 by Vote Function

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 Kitswamba. 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

Medium Term Plans and Links to the Development Plan

Vote: 521 Kasese District

Workplan 6: Education

The sector has developed a five year development plan 2015/16-2019/20 and has aligned the BFP 2017/18 to the plan. The activities and projects planned for the 3rd year of the five year plan have all been included in the BFP for the FY 2017/18. The focus over the medium term will be focused on: pre-primary and primary education with UPE support to schools including enhancing inspection and monitoring, secondary schools education services which includes support under the USE capitation grant, ski

(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. Absentism

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,946,322	436,887	1,886,322
District Unconditional Grant (Wage)	76,856	19,214	76,856
Locally Raised Revenues		0	15,000
Multi-Sectoral Transfers to LLGs		239,034	
Other Transfers from Central Government	38,000	178,639	38,000
Sector Conditional Grant (Non-Wage)	1,756,466	0	1,756,466
Unspent balances – Locally Raised Revenues	75,000	0	
<i>Development Revenues</i>	1,100,728	106,268	1,024,547
District Discretionary Development Equalization Grant	408,091	59,307	
Locally Raised Revenues		0	506,248
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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	3,047,049	2,910,869
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,946,322</i>	<i>1,886,322</i>
Wage	76,856	76,856
Non Wage	1,869,466	1,809,466
<i>Development Expenditure</i>	<i>1,100,728</i>	<i>1,024,547</i>
Domestic Development	1,100,728	1,024,547
Donor Development	0	0
Total Expenditure	3,047,049	2,910,869

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

By the end of the first quarter, the department had realised 18% of the annual budget for the FY 2016/17. This low performance could be attributed to: 1) non availability of local revenues due to system delays in the IFMS as a result of low new user levels 2) the procurement process for the re-design of the administration block was still on going due to delays in initiation by the user department hence the 17% expenditure on the development budget. By the end of the quarter, the department had s

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has projected a resource envelope of shs. 2,910,869,000 for the FY 2017/18 a reduction by 4.5% compared to the previous FY. The is mainly because there was no allocation from the discretionary development grant. 60.3% of the revenues for the department will come from the Uganda Road Fund for road rehabilitation and maintenance of community, urban and district road network, 17.4% from local revenue for the construction of the district administration block and 17.8% from multi secto

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Kitswamba-Kithoma-Ntunga road 5km under routine mechanized maintenance
Bwera-Kibirigha-Ihandiro road 6.5km, and Rwesand-Kyabarungira-Kirabaho road 4.7km under periodic
Funds transfferd to Urban Councils

Plans for 2017/18 by Vote Function

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 the construction of a district administration block at t

Medium Term Plans and Links to the Development Plan

The department has developed a five year sectoral development plan for FY 2015/16-2019/20 and hance commenced implementation. The 2nd year activities and projects in the plan for all been included into the BFP for FY 2016/17 as part of the allignment. A summary of the roads planned to be implemented in the FY 2016/17: 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

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

None

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

1. Mountanious terrain of the district

Vote: 521 Kasese District

Workplan 7a: Roads and Engineering

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		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	97,539	20,635	93,397
District Unconditional Grant (Wage)	39,687	9,922	39,687
Locally Raised Revenues		0	15,000
Sector Conditional Grant (Non-Wage)	42,852	10,713	38,710
Unspent balances – Locally Raised Revenues	15,000	0	
<i>Development Revenues</i>	741,927	175,357	902,364
Development Grant	679,427	169,857	681,726
Donor Funding		0	200,000
Transitional Development Grant	22,000	5,500	20,638
Unspent balances - donor	40,500	0	
Total Revenues	839,466	195,992	995,761
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	97,539	11,220	93,397
Wage	39,687	9,922	39,687
Non Wage	57,852	1,298	53,710
<i>Development Expenditure</i>	741,927	0	902,364
Domestic Development	701,427	0	702,364
Donor Development	40,500	0	200,000
Total Expenditure	839,466	11,220	995,761

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

During the period July-September 2016, the water department realised 23% of the her annual budget for the FY 2016/17. However there was no local revenue release to the department due to IFMS system delays occasioned by low new user usage levels. Secondly Unicef had not yet disbursed funds as per the annual work plan budget by the end of the quarter. By the end of September 2016, the department had only spent 5.7% of the quarterly revenue leaving unspent balances comprising mainly the rural water

Department Revenue and Expenditure Allocations Plans for 2017/18

Allocations to the water department for FY 2017/18 increased by 18.6% compared to the FY 2016/17. The increase is mainly attributed to additional pledges from development partners particularly GTX compared to the previous FY. 68.5% of the sectoral revenues will come from the sector development grant, 3.9% from the sector conditional non wage, 20.1% from donor disbursements mainly GTX while 2.1% will come from the transitional development grant for sanitation. The department will spend 4% of her

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 521 Kasese District

Workplan 7b: Water

-3 travels to Kampala Ministry of Water on consultations

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The department has a five year plan 2015/16 - 2019/20 and has been alligned to the BFP. The 3rd year activities and projects in the plan have formed activities for the BFP as summarised below: completion of Ibuga-Bigando solar powered water supply system (phase II) IN Kitwamba 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 of pipeline for Kiruli Nyabisusi solar powered water supply, Des

(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-Kithoghorwe 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 wi

(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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	254,435	44,703	253,351
District Unconditional Grant (Wage)	151,168	37,792	151,168
Locally Raised Revenues		0	13,000
Multi-Sectoral Transfers to LLGs	75,424	3,200	75,424
Sector Conditional Grant (Non-Wage)	14,842	3,711	13,759
Unspent balances – Locally Raised Revenues	13,000	0	
<i>Development Revenues</i>	360,290	21,141	646,349
District Discretionary Development Equalization Gran	17,491	4,373	17,491
Multi-Sectoral Transfers to LLGs	29,098	16,768	28,157
Other Transfers from Central Government	313,701	0	600,701

Vote: 521 Kasese District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	614,725	899,700
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	254,435	253,351
Wage	151,168	151,168
Non Wage	103,267	102,183
<i>Development Expenditure</i>	360,290	646,349
Domestic Development	360,290	646,349
Donor Development	0	0
Total Expenditure	614,725	899,700

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

11% of the departmental revenue budget for the FY 2016/17 had been realised by the end of September 2016. The low budget performance was attributed to 1) unavailability of local revenue resources due to system delays in the IFMS occasioned by low new user usage levels 2) The Uganda Wildlife Authority had not yet disbursed the revenue sharing grant to the department by the end of the quarter. By the end of September 2016, the department had spent 87.7% of the quarterly release leaving unspent

Department Revenue and Expenditure Allocations Plans for 2017/18

Allocations to the natural resources department for the FY 2017/18 will increase by 46.4% compared to the FY 2016/17. The increase is due to additional resources pledged by the Uganda Wildlife Authority for frontline communities bordering national parks. 66.8% of the sector revenues will come from the UWA revenue sharing fund for frontline communities bordering the national parks of Queen Elizabeth and Mt. Rwenzori National Parks while 16.8% will come from the district wage grant for payment of

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-payment of salaries to staff at the district head quarters

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The Natural Resources department is implementing a five year development plan 2015/16-2019/20. The BFP for FY 2016/17 has all projects and activities that were planned for the 3rd year of the sector five year plan. A summary of the plans 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 count

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

The World Wide Fund for Nature has partnered with the district local government to promote afforestation and low cost energy initiatives

(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

Vote: 521 Kasese District

Workplan 8: Natural Resources

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 Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	616,677	131,904	613,557
District Unconditional Grant (Non-Wage)		3,000	
District Unconditional Grant (Wage)	342,228	85,557	342,228
Locally Raised Revenues		0	28,022
Multi-Sectoral Transfers to LLGs	93,921	5,220	93,921
Sector Conditional Grant (Non-Wage)	152,506	38,127	149,386
Unspent balances – Locally Raised Revenues	28,022	0	
<i>Development Revenues</i>	1,364,785	77,774	2,184,457
District Discretionary Development Equalization Grant	41,237	10,309	31,491
Donor Funding		0	839,373
Multi-Sectoral Transfers to LLGs	40,777	16,787	40,777
Other Transfers from Central Government	439,050	0	1,272,816
Transitional Development Grant	4,348	1,087	
Unspent balances - donor	839,373	49,591	
Total Revenues	1,981,462	209,678	2,798,014
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	616,677	99,424	613,557
Wage	342,228	85,557	342,228
Non Wage	274,449	13,867	271,329
<i>Development Expenditure</i>	1,364,785	65,078	2,184,457
Domestic Development	525,412	16,687	1,345,084
Donor Development	839,373	48,391	839,373
Total Expenditure	1,981,462	164,502	2,798,014

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

The department realised 10% of the annual revenue budget during the period between July to September 2016. The low performance was attributed to 1) unavailability of local revenue funds due to delays in the IFMS occasioned low new user usage levels. 2) low local revenue collections at the LLG levels due to season changes hence limited allocations to the department. 3) Unicef which is the biggest donor to the department had not yet disbursed most of the funds committed for the quarter. 4) the r

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has projected revenue of shs. 2,798,014,000 for the FY 2017/18 which is an increment by 41.2% compared to the previous FY. The increment is mainly due to additional resources under the Youth Livelihood Programme and the new Uganda Women Entrepreneurs Fund. 12.2% of the sector revenue will come from the unconditional wage grant for payment of staff salaries, 5.3% from the sector non wage grant for recurrent activities, 1.1% from the district discretionary development grant, 30% from d

Vote: 521 Kasese District

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-Supported Obusinga Bwa Rwenzururu Cultural institution in Kasese Municipality

Plans for 2017/18 by Vote Function

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.

□ 4867 FAL Learners trained in the Town councils and sub counties of Kitholhu, Karambi, Isango, Mpondwe-Lhubiriha, Bwera, Ihandiro, Katwe-Kabatooro, Nyakium

Medium Term Plans and Links to the Development Plan

The department has a five year development plan for FY 2015/16-2019/20 and has aligned the activities for the 3rd year to the BFP 2017/18. A summary of the projects is summarised: □ -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.

□ 4867 FAL Learners trained in the Town councils and

(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>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>139,641</i>	<i>35,578</i>	<i>156,580</i>
District Unconditional Grant (Non-Wage)	40,000	23,168	56,939
District Unconditional Grant (Wage)	49,641	12,410	49,641
Locally Raised Revenues		0	50,000
Unspent balances – Locally Raised Revenues	50,000	0	
<i>Development Revenues</i>	<i>99,001</i>	<i>52,896</i>	<i>351,444</i>
District Discretionary Development Equalization Gran	99,001	52,896	351,444

Vote: 521 Kasese District

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	238,642	88,474	508,024
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>139,641</i>	<i>35,221</i>	<i>156,580</i>
Wage	49,641	12,410	49,641
Non Wage	90,000	22,811	106,939
<i>Development Expenditure</i>	<i>99,001</i>	<i>26,501</i>	<i>351,444</i>
Domestic Development	99,001	26,501	351,444
Donor Development	0	0	0
Total Expenditure	238,642	61,722	508,024

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

37% of the departmental annual budget had been realised by the end of September 2016. Performance was high due to 1) the non wage and discretionary development grants quarterly release was 100%. However no local revenue realisation during the quarter due to delays in the IFMS occasioned by low new user usage levels. By the end of the quarter, the department had spent 69.8% of the release allocation leaving unspent balances comprised mainly of the discretionary development grant funds for the p

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue allocations to the district planning unit for the FY 2016/16 increased by 112.9% when compared to the FY 2017/18. The increase is as a result of additional resources from the district discretionary development grant allocated for local economic development projects previously under the Luwero Rwenzori Development Programme. 11.2% of the departmental revenue will come from the unconditional non wage grant, 9.8 % from the unconditional wage grant, 9.8% from locally raised revenues while th

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-completed and submitted the 4th quarter performance report for the FY 2015/16, started on the compilation of the Budget Framework Paper for FY 2017/18 and conducted 3 travels to Kampala MoFPED, MOLG and OPM on consultation

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The planning unit has a five year sector development plan for FY 2015/16-2019/20 and has aligned the 3rd year activities of the plan to the BFP FY 2017/18 as summarized below: 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 b

(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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	236,362	28,289	220,875
District Unconditional Grant (Non-Wage)	20,000	7,256	20,000
District Unconditional Grant (Wage)	69,239	17,310	69,239
Locally Raised Revenues		0	30,000
Multi-Sectoral Transfers to LLGs	117,123	3,723	101,636
Unspent balances – Locally Raised Revenues	30,000	0	
Development Revenues	13,745	3,436	13,745
District Discretionary Development Equalization Gran	13,745	3,436	13,745
Total Revenues	250,107	31,725	234,620
B: Overall Workplan Expenditures:			
Recurrent Expenditure	236,362	25,060	220,875
Wage	69,239	17,310	69,239
Non Wage	167,123	7,750	151,636
Development Expenditure	13,745	0	13,745
Domestic Development	13,745	0	13,745
Donor Development	0	0	0
Total Expenditure	250,107	25,060	234,620

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

Between the period July-September 2016, the department realised 13% of her annual budget for the FY 2016/17. The low performance can be attributed to: 1) unavailability of the local revenue funds due to delays associated with the IFMS. Low user usage levels and bureaucracy within the system. 2) allocations to the department at the LLG level was low due to low local revenue performance as a result of season changes. By the end of the quarter 79% of the release allocation to the department had been

Department Revenue and Expenditure Allocations Plans for 2017/18

Internal audit department revenue allocations for the FY 2017/18 reduced by 6.2% when compared to the FY 2016/17. The reduction is mainly due to fewer resources allocated under the multi sectoral transfers to LLGs particularly the town councils of Katwe Kabatoro, Hima and Mpondwe Lhubiriha. 8.5% of the revenues for the department will come from unconditional nonwage grant, 29.5% from unconditional wage grant, 12.8% from local sources, 43.3% from multi sectoral transfers in town councils while 5

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-Audited 10 schools, 5 health centres and 15 sub counties across the district

Vote: 521 Kasese District

Workplan 11: Internal Audit

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

The department is already implementing a five year development plan 2015/16-2019/20 and has alligned her 3rd year planned activities to the BFP for FY 2017/18 as summarised below: 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 sys

(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