

# **Vote: 526** Kisoro District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# **Vote: 526** Kisoro District

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## **Foreword**

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Kisoro District Local Government has prepared this Budget Framework Paper (BFP) for FY 2017/18 in line with the provisions of section 77 of the Local Government Act, Regulation 18 of the Local Governments Financial and Accounting Regulations and in accordance with the National Development Plan II priorities. This BFP is a result of wide consultations with stakeholders and partners in the development in the District. A budget conference was held on 24/11/2016 to review performance and agree on priorities for FY 2017/18 that have been integrated in this document. During the Plan period, the district will continue to deliver services in line with the decentralisation policy. We call upon all stakeholders in the development of this district to fulfill their various mandates as specified in this document so that we attain our Vision, Mission, Goals and objectives. I wish to appreciate and extend my sincere gratitude to the District Executive Committee (on behalf of the District Council) for their guidance on policy matters. I would also like to thank most heartily the various Planning Committees at both the District and Lower Local Government levels for the technical input provided during preparation of this BFP. I acknowledge the contribution that the local communities made through provision of valuable information during the various consultation meetings. These expressions will definitely contribute significantly to the attainment of our Vision of achieving "A United, Healthy, Well-educated and Wealthy Community".

**Wilson Tibugyenda, CHIEF ADMINISTRATIVE OFFICER-KISORO DLG**

# Vote: 526 Kisoro District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	649,255	150,579	2,318,238
2a. Discretionary Government Transfers	3,213,782	803,446	426,831
2b. Conditional Government Transfers	22,347,969	5,779,924	626,046
2c. Other Government Transfers	518,251	70,937	431,143
4. Donor Funding	1,362,222	13,862	6,511,223
<b>Total Revenues</b>	<b>28,091,480</b>	<b>6,818,748</b>	<b>14,457,572</b>

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

The District had an annual budget of Ushs 29,453,702,000 and cumulative receipts performed at 23%. The District has continued to perform poorly in a number of revenue sources especially advertisements, Local Hotel Tax, registration of business es. There is need for more effort in collection of such revenues. Central Government has continued to transfer funds promptly and performed as expected. However, Youth Livelihood Fund performed poorly because this is the time for recovery of the revolving fund.

### Planned Revenues for 2017/18

The district expects to receive funds from Local Raised Revenue, Central Government Transfers and Donors for 2017-18. But there is a net reduction in the budget because of a reduction in DDEG, non existence of Transitional Development Grant, Gratuity and Pension Arrears in FY 2017/18. Strategies to increase Local Revenue have been put in place. New funding for UWEP will be continuing from MoGLSD. We expect Donor funding for Birth Registration of children under five years, holding Education

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,462,466	720,781	2,318,238
2 Finance	511,345	106,743	426,831
3 Statutory Bodies	660,736	118,706	626,046
4 Production and Marketing	458,117	87,852	431,143
5 Health	6,547,513	1,399,134	6,511,223
6 Education	14,426,325	3,487,070	14,457,572
7a Roads and Engineering	744,242	119,323	691,021

# Vote: 526 Kisoro District

## Executive Summary

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
<b>Grand Total</b>	<b>28,091,480</b>	<b>6,304,571</b>	<b>27,751,861</b>
Wage Rec't:	19,799,292	4,894,309	19,763,726
Non Wage Rec't:	5,123,717	1,253,550	4,971,922
Domestic Dev't	1,806,248	142,850	1,653,990
Donor Dev't	1,362,222	13,862	1,362,222

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

The district had an annual budget of Ushs 28,091,480,000 and the cumulative expenditure of Ushs 6,304,571,000 representing 21% performance of the annual budget. Out of eleven sectors, eight spent well above 80% of the budget implying a high absorption capacity. All departments that have hardware activities e.g. Water Sector performed well because the contractors had not presented payment certificates.

### Planned Expenditures for 2017/18

The district planned expenditure during the FY 2017-18 is UGX 27,751,083,000 which implies a decrease of UGX 339,619,000 compared to the approved budget for the FY 2016-17. Departmental allocations have similarly been affected.

### Medium Term Expenditure Plans

Kisoro District will endeavour to provide services to its people using the most cost effective interventions. The District's Vision is "A United, Healthy, Well-educated and Wealthy Community" which is in line with the National Development plan. During the plan period, the major focus will be on the following priorities:-Administrative Efficiency- Ensure effective and efficient service delivery. Finance- Resource mobilisation, and general Financial Management. Statutory Bodies- Promote good governance and public participation.

### Challenges in Implementation

Frequent changes in costs of goods and services, High staff attrition rate, Unexpected budget cuts, Failure to procure competent service providers/contractors, Conservativeness in adopting to change, New pests and diseases, Lack of gravel for road works, Inadequate planning and budgeting capacity and negative climate change effects.

# Vote: 526 Kisoro District

## A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
<b>1. Locally Raised Revenues</b>	<b>649,255</b>	<b>150,579</b>	
Liquor licences	38,603	6,016	
Advertisements/Billboards	26,668	0	
Animal & Crop Husbandry related levies	67,320	11,955	
Application Fees	3,766	809	
Business licences	50,255	7,282	
Fees from Hospital Private Wings	8,863	0	
Land Fees	24,037	24,973	
Local Government Hotel Tax	5,311	63	
Local Service Tax	79,976	219	
Market/Gate Charges	99,347	38,170	
Miscellaneous	68,500	46,886	
Other Court Fees	1,075	0	
Other Fees and Charges	41,960	5,725	
Other licences	1,820	220	
Park Fees	1,776	254	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	16,890	2,205	
Registration of Businesses	2,839	0	
Rent & Rates from other Gov't Units	21,373	4,502	
Rent & rates-produced assets-from private entities	66,225	123	
Inspection Fees	3,833	978	
Property related Duties/Fees	18,821	200	
<b>2a. Discretionary Government Transfers</b>	<b>3,213,782</b>	<b>803,446</b>	
District Discretionary Development Equalization Grant	246,112	61,528	
Urban Discretionary Development Equalization Grant		0	
District Unconditional Grant (Non-Wage)	695,830	173,957	
Urban Unconditional Grant (Non-Wage)		0	
Urban Unconditional Grant (Wage)	193,085	48,271	
District Unconditional Grant (Wage)	2,078,756	519,689	
<b>2b. Conditional Government Transfers</b>	<b>22,347,969</b>	<b>5,779,924</b>	
Development Grant	811,052	202,763	
General Public Service Pension Arrears (Budgeting)	259,198	186,350	
Gratuity for Local Governments	302,526	75,631	

# Vote: 526 Kisoro District

## A. Revenue Performance and Plans

<b>4. Donor Funding</b>	<b>1,362,222</b>	<b>13,862</b>	
GLOBAL FUND	75,000	0	
Neglected Tropical Diseases	19,787	0	
PACE	2,900	0	
Strengthening Decentralisation for Sustainability (SDS)	682,486	0	
TB/LEPROSY	368	0	
UNICEF	182,847	0	
UNICEF (Birth Registration)	205,902	13,862	
UNICEF (Education Barazas)	88,100	0	
WHO	66,703	0	
WASH-PLUS	38,130	0	
<b>Total Revenues</b>	<b>28,091,480</b>	<b>6,818,748</b>	<b>27</b>

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

#### (i) Locally Raised Revenues

The District planned to receive UG X 649,255,000 from Local raised revenue (LLR) in FY 2016-17. By the end of the first quarter, LLR performance was at Ushs 150,579,000 denoting 23% because some Lower Local Governments had not submitted their collections by close of the quarter and the problem of monitoring Hotel Owners as they refuse to disclose their books, therefore difficult to determine Local Hotel Tax.

#### (ii) Central Government Transfers

The District received Central Government Transfers in form of Conditional and Discretionary Government Transfers amounting to Ushs 6,654,307,000 which gives 26 % performance

#### (iii) Donor Funding

The Donor Funds were budgeted at Ushs 1,362,222,000 and by end of September the cumulative receipts amounted to Ushs 13,862,000 representing 1%. Most of the donors performed at 0% apart from UNICEF. It is not clear as to why the donors are not meeting their obligations. However, a number of donors give off-budget support where they do direct implementation.

### Planned Revenues for 2017/18

#### (i) Locally Raised Revenues

The district expects to collect Ushs 649,255,000 in FY 2017-18 which is almost the same level as in FY 2016/17 but our revenue base has not changed and our revenue mobilization strategies are expected to yield tangible results in the second half of the year.

#### (ii) Central Government Transfers

The District will receive Central Government Transfers amounting to Ushs 25,740,383.00 compared to Ushs 26,080,002.00 of FY 2016-17 giving a budget reduction of 1%. The decrease is mainly due to elimination of pension

# Vote: 526 Kisoro District

## Summary of Performance and Plans by Department

### 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>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	2,444,256	729,691
District Unconditional Grant (Non-Wage)	92,022	24,077
District Unconditional Grant (Wage)	718,266	204,740
General Public Service Pension Arrears (Budgeting)	259,198	186,350
Gratuity for Local Governments	302,526	75,631
Locally Raised Revenues	114,680	49,665
Multi-Sectoral Transfers to LLGs	341,657	35,250
Pension for Local Governments	615,907	153,977
<i>Development Revenues</i>	18,210	2,736
District Discretionary Development Equalization Gra	10,103	2,526
Multi-Sectoral Transfers to LLGs	8,107	210
<b>Total Revenues</b>	<b>2,462,466</b>	<b>732,427</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	2,444,256	720,651
Wage	911,352	204,740
Non Wage	1,532,904	515,910
<i>Development Expenditure</i>	18,210	130
Domestic Development	18,210	130
Donor Development	0	0
<b>Total Expenditure</b>	<b>2,462,466</b>	<b>720,781</b>

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

Administration Department has an annual budget of Ushs 2,462,466,000. The cumulative outturn was 732,427,000 representing 30%. This high performance is mainly attributed to pension arrears for FY 2015-16 which were received in the 1st quarter FY 2016-17 and Local revenue. The department planned to receive 615,616,000 and performed 119% because of reasons mentioned above. The overall expenditure stood at 117% because there were some expenditures that had not been anticipated during the planning process.

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

The Department planned revenues and expenditure for FY 2017-18 is Ushs 2,318,238,000. However, there was a reduction in unconditional grant wage and non wage as a result of the on-going streamlining salary payment process.

# Vote: 526 Kisoro District

## Workplan 1a: Administration

Pay staff salaries, Office maintenance, Pay subscriptions, staff welfare, political monitoring, mentoring and technical monitoring and support supervision, Coordination meetings, DEC meetings, Consultations with Central Government, Rent for Bunagana Town Board, procure furniture for Rubuguri Town Board, Hold National/district functions, Assets and facilities management, Carry out Annual Board of Survey, Staff training and development, performance appraisal, newspaper supplement on district achievements.

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

The development project that the Department is undertaking is construction of the 4th Wing of the Administration Block. This is a 1 storey building which is nearing completion on ground floor, although it is accommodating some departments. The rest of the activities in the department of administration are routine activities relating to general administration, logistical support, human resource management, welfare and entertainment, information and public relations, assets and facilities management.

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

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

#### 1. Frequent increase in prices

Increase in Prices results in high unit cost of service delivery.

#### 2. High staff attrition rate

The district faces challenges of attracting qualified staff and continues to lose staff to other districts and central government because it is hard to reach and stay.

#### 3. Low staff motivation

The purchasing power of civil servants salaries is very low resulting into lack of motivation and commitment.

## 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>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
Recurrent Revenues	492,176	409,695
District Unconditional Grant (Non-Wage)	76,588	79,258
District Unconditional Grant (Wage)	251,312	251,312



# Vote: 526 Kisoro District

## Workplan 2: Finance

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>Total Revenues</b>	<b>511,345</b>	<b>426,831</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>492,176</i>	<i>409,695</i>
Wage	251,312	251,312
Non Wage	240,864	158,382
<i>Development Expenditure</i>	<i>19,169</i>	<i>17,136</i>
Domestic Development	2,033	0
Donor Development	17,136	17,136
<b>Total Expenditure</b>	<b>511,345</b>	<b>426,831</b>

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

The sector had an annual budget of Ushs 511,345,000. The outturn was 114,417,000 representing only 22% due to poor performance of local revenue at 0% .The private local revenue collectors had not remitted the full Multi sectoral Transfers to LLGs performed at 25% in this report.The department planned to receive 127,830,000 but received 114,417,000 representing 90% and this was a result of unsteady flow of local revenue.The cumulative expenditure was 106,743,000 representing 21% an

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

The Department planned revenues and expenditure this FY 2017-18 is Ushs426,831,000. The District Unconditional Grant Non wage increased from Ushs76,588,000 for Financial Year 2016-17 to Ushs79,258,000 for Financial Year 2017-18 because of changes in indicative planning figures. The PAF monitoring and accountability grant has remained the same. The local revenue increased due to supplement IFMS running costs.However the overall expenditure was due to multi-sectoral transfers to LLGs.

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

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

Finance staff were paid,Final accounts were prepared and submitted.consultations were carried out,Transport staff were paid.Internet data purchased and subcounties monitored.

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

Finance Department plans to Develop an up-to-date, efficient and effective data bank for decision making; Develop and update Revenue Enhancement Plan; Sensitise Tax Payers about taxation; Enumerate,assess, collect taxes and account for the collected revenues; Promptly pay for services provided to enhance an efficient , effective and economic system for better service delivery; Ensure cordial relationship between service providers and service users for a United, Prosperous, Well Educated and Wealthy Community.

# Vote: 526 Kisoro District

## Workplan 2: Finance

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

#### 1. Unexpected budget cuts and/or late release of funds

Communication of budget cut is done toward end of financial year (Central Government) and also sometime release of funds especially donors which all affect implementation of planned projects

#### 2. Failure to attract competent service providers

Most of the independent/private revenue managers do not have capacity to meet their mandate which affects revenue collections and therefore planned expenditure

#### 3. Negative attitude towards taxes

The Local Service Tax is based on incomes of persons in gainful employment. However, it is difficult to assess persons outside established payrolls. The mode of collecting Local Hotel Tax is difficult due poor record keeping by Hotel Operators.

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	658,515	139,465
District Unconditional Grant (Non-Wage)	250,747	57,114
District Unconditional Grant (Wage)	273,706	51,112
Locally Raised Revenues	79,773	15,170
Multi-Sectoral Transfers to LLGs	54,288	16,069
<i>Development Revenues</i>	2,221	0
Multi-Sectoral Transfers to LLGs	2,221	0
<b>Total Revenues</b>	<b>660,736</b>	<b>139,465</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	658,515	118,706
Wage	273,706	51,112
Non Wage	384,809	67,594
<i>Development Expenditure</i>	2,221	0
Domestic Development	2,221	0
Donor Development	0	0

# Vote: 526 Kisoro District

## ***Workplan 3: Statutory Bodies***

273,706,000 is District un conditional grant (Wage) reflecting 43.7% and Shs. 272,566,000 is the District unconditional grant (Non-Wage). On the other hand there is an increase of shs. 21,819,000 of unconditional (Non-Wage).

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

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

2 District Land Board meetings held and 8 land inspections.

*Plans for 2017/18 by Vote Function*

8 District Land Board meetings held, 30 Land inspections held. District Council and Standing Committees District Service Commission meetings held, District PAC meetings held, Land Inspection carried out, Cont Committee meetings held, Coordination with the centre and other government offices carried out, Consultati made, Bills paid

*Medium Term Plans and Links to the Development Plan*

The District Council will deliberate and approve District priority investment projects which are included in Procurement of office equipments: Tyres, Computers, Catridges, Stationery,

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

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

*1. late release of funds*

This affects timely execution of activities that have deadlines

*2. Lack of equipments and tools*

Generally the departmernt lacks computers and other accessories

*3. lack of books of Laws*

lack of books of Laws hinders staff, members of Boards and Councillors to pass and implement Lawful reso

## ***Workplan 4: Production and Marketing***

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

UShs Thousand		2016/17	2017/18
Approved	Outturn by	Proposed	

# Vote: 526 Kisoro District

## Workplan 4: Production and Marketing

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
District Unconditional Grant (Non-Wage)	550	723
Multi-Sectoral Transfers to LLGs	319	
<b>Total Revenues</b>	<b>458,117</b>	<b>431,143</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	406,053	382,271
Wage	325,342	325,342
Non Wage	80,711	56,929
<i>Development Expenditure</i>	52,064	48,871
Domestic Development	52,064	48,871
Donor Development	0	0
<b>Total Expenditure</b>	<b>458,117</b>	<b>431,143</b>

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

The total annual budget was Ush. 458,117,000 and the cumulative outturn was 111,451,000 representing low performance was due to 0% local revenue resulting from non-payment by the tenderers. Other causes of performance include Multisectoral transfers to LLGs and District unconditional grant (non-wage), which had outturn of 0%. The planned expenditure for the quarter was 111,529,000 but the outturn was 111,451,000 representing 97%. This was a result of payment of salaries to

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

The Kisoro PMG for FY 17/18 has reduced by Ugx. 2,257,640 compared to 16/17. The recurrent expenditure be on staff salaries, monitoring, supervision, law enforcement, livestock market inspection, extension, animal movement control, data collection, and active disease surveillance. The Development fund, DDEG and Cofu shall go to laboratory building renovation, landing site construction, procurement of boats, procurement of laboratory reagents and consumables and construction of small

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

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

7000 Chicken vaccinated against Newcastle disease, 300 dogs against rabies; 8301 animals inspected in live markets; 1200 animals slaughtered in slaughter slabs. 4 BBW surveillance visits, 3 followup visits to apple 14 lodges inspected around national parks, 90% compliant with the standards.

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

Pests and diseases detected and controlled; laws and regulations enforced; data collected; farmers technically production post-harvest handling and marketing: Government programmes supervised and monitored 1 la

# Vote: 526 Kisoro District

## Workplan 4: Production and Marketing

the Emmmerging Pandemic Threats programme phase 2 (EPT2) shall handle 5 zoonotic diseases namely Rift Valley Fever, Ebola, Anthrax and Brucellosis around Bwindi Impenetrable National Park.

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

#### 1. Unpredictable weather patterns.

With the impending climate change, rainfall has become unreliable and the normal seasons for crop production and pasture availability as well as high fish harvesting are no longer regular. This strongly reduces crop and animal production.

#### 2. Emerging crop and livestock pests and diseases.

The eucalyptus bug has negatively affected eucalyptus production while Rift Valley Fever has detected in animals. Kisoro district reduces returns. The zoonosis causes abortion storm in animals and may progress to a hemorrhagic fever in man.

#### 3. Heavy riverbank and lakeshore encroachment.

The recommended 200m lakeshore on lake Mutanda and Mulehe and 100m on L. Kayumbu & Chahafi has been encroached on to the extent that less than 1 metre is remaining. Almost no river bank remains hence silting. This reduces fish production volume.

## 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>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	5,611,871	5,599,662
District Unconditional Grant (Non-Wage)	3,805	4,390
District Unconditional Grant (Wage)	6,596	6,596
Locally Raised Revenues	14,787	14,787
Multi-Sectoral Transfers to LLGs	10,484	
Sector Conditional Grant (Non-Wage)	643,244	640,934
Sector Conditional Grant (Wage)	4,932,955	4,932,955
<i>Development Revenues</i>	935,642	911,561
District Discretionary Development Equalization Grant	5,640	4,630
District Unconditional Grant (Non-Wage)	705	561
Donor Funding	906,371	906,371
Multi-Sectoral Transfers to LLGs	22,926	15,137

# Vote: 526 Kisoro District

## ***Workplan 5: Health***

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

The department had an Annual budget of Shs 6,547,513,000 with quarterly out turn of shs 1,414,991,000 representing 22% which was a fair performance. Locally raised revenue performed at 0% due to competing demand from other department which do not get conditional grants. Donor funding stands at 0% because NGOs has a system of sending money direct to the implementers of a number of activities using mobile money transfers. The department had planned to receive Shs: 1,636,878,000 and the qu

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

The Health Sector expects to receive Ushs 6,511,223,000/= which is less than what had been budgeted for 2016-17. This decrease is due to the reduction of PHC Development and DDEG. The PHC-Non wage increase because of the new PHC allocation formula for 2017/18. Donor funds have increased due to additional funding from UNICEF.

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

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

Outpatients attended to, deliveries done, consultations made, monitoring done,

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

Planned outputs are increased Deliveries in health centres up to 70%, OPD utilization up to 100% and improved immunization coverages of DPT3 of 100%, Measles 90%, Latrine coverage to 77%. Renovation of health structures and buildings such DHOs office, Buhozi HC III In Patient and Rehabilitation of Chibumba HC II

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

The medium term plans will include activities such as Treatment of common diseases, disease prevention activities, recruitment of health workers, renovation of OPD and maternity wards, constructions of health structures and facilities such Staff houses and VIP Latrines. All these are in the five year DDP.

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

The off budget activities will include the following; Treatment of NTDs in the district, care and treatment of HIV/AIDS, provision of HIV/AIDS basic kits, social mobilization for health services by CHC through radio shows, training of health workers in Family planning, Reproductive Health, newborn, Child Health, Helping to breath and other mentorships which will be conducted in the district.

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

### *1. Inadequate Staff Houses*

Due to shortage of staff houses at health facilities, many health workers stay far from their work places. This

# Vote: 526 Kisoro District

## Workplan 6: Education

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>13,790,038</i>	<i>3,544,692</i>
District Unconditional Grant (Non-Wage)	5,442	3,540
District Unconditional Grant (Wage)	103,825	23,000
Locally Raised Revenues	8,294	0
Multi-Sectoral Transfers to LLGs	35,631	734
Other Transfers from Central Government	14,811	0
Sector Conditional Grant (Non-Wage)	1,381,851	457,373
Sector Conditional Grant (Wage)	12,240,185	3,060,046
<i>Development Revenues</i>	<i>636,287</i>	<i>125,744</i>
Development Grant	237,743	59,436
District Discretionary Development Equalization Gra	24,354	5,939
District Unconditional Grant (Non-Wage)	2,970	0
Donor Funding	88,100	0
Multi-Sectoral Transfers to LLGs	83,119	10,368
Transitional Development Grant	200,000	50,000
<b>Total Revenues</b>	<b>14,426,325</b>	<b>3,670,436</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>13,790,038</i>	<i>3,481,314</i>
Wage	12,344,010	3,083,046
Non Wage	1,446,028	398,268
<i>Development Expenditure</i>	<i>636,287</i>	<i>5,756</i>
Domestic Development	548,187	5,756
Donor Development	88,100	0
<b>Total Expenditure</b>	<b>14,426,325</b>	<b>3,487,070</b>

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

The sector planned to receive Ushs.3,606,581,000 and the cumulative out turn was Ushs.3,679,436,000 representing 102%. UPE capitation grant, USE capitation grant and tertiary capitation grant all performed well. However, there was poor performance in local raised revenue due to low capacity base for the district. The sector planned to receive Ushs.3,606,581,000 in the quarter but actually received Ushs.3,670,436 representing 102% because more teachers were accessed hard to reach and the 15% increment.

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

# Vote: 526 Kisoro District

## Workplan 6: Education

### Plans for 2017/18 by Vote Function

The department had planned to construct pitlatrines but reversed the plan under the instructions by the MOE to use money for SFG to purchase a vehicle to facilitate the district education officer execute his duties effectively. 50% of the capitation grant for UPE and USE has been disbursed to schools.

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

-Construction of pitlatrines, Rehabilitation of classrooms and mounting of lightening arrestors on classroom roofs in 20 schools.

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

-Mounting of lightening arrestors in schools that are most prone to lightnings.

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

#### 1. Absenteeism and late coming to school by many teachers.

-Many teachers still possess low morale despite the government's effort to increase salaries and hard to reach a

#### 2. Inadequate support to education by the communities and parents

-The communities, parents and other stake holders have not yet gained enough charisma to support education especially in providing lunch and other school related inputs for the child to be comfortable at school.

#### 3. Inadequate classrooms and sanitation facilities.

-The problem of classrooms still persists especially to the schools that have began of recent.

## 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>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	640,552	628,647
District Unconditional Grant (Non-Wage)	17,333	9,760
District Unconditional Grant (Wage)	139,458	139,458
Locally Raised Revenues	11,738	11,738
Multi-Sectoral Transfers to LLGs	4,333	
Sector Conditional Grant (Non-Wage)	467,690	467,690
<i>Development Revenues</i>	103,690	62,374



# Vote: 526 Kisoro District

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>Total Revenues</b>	<b>744,242</b>	<b>691,021</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>640,552</i>	<i>628,647</i>
Wage	139,458	139,458
Non Wage	501,094	489,189
<i>Development Expenditure</i>	<i>103,690</i>	<i>62,374</i>
Domestic Development	103,690	62,374
Donor Development	0	0
<b>Total Expenditure</b>	<b>744,242</b>	<b>691,021</b>

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

The department had an Annual budget of Shs 744,242,000 with quarterly out turn of shs:169,653,000 representing 23% which was a fair performance. Locally raised revenue performed at 93% which was good performance as the boarding off of unserviceable items. District unconditional grant non wage performed at 29% because it is according to priority and administration block is the priority for the district however sector unconditional grant wage performed at 17% which was a

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

Out shs: 691,021,000, Shs:139,458,000 will be for payment of wages, Non wage of shs: 489,189,000 will be for maintenance and domestic dev. Of Shs: 62,374,000 will be for part completion of Kisoro district Admn. Block Phase IV Spot Improvement of district roads.

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

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

The department carried routine manual road maintenance of district feeder roads covering 25% as per quarterly workplan, Kabatera - Gasovu - Mupaka was regraded using district equipment.

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

Under road Maintenance, the department intends to maintain 252 km of district feeder roads by use Routine maintenance under Road Gang System and by use of District equipment under routine mechanised, removal of Bottleneck community Access roads covering thirteen Sub- counties. Part completion will be carried out on Kisoro District Administration Block Phase IV and spot Improvement of gasovu - Nyabwishenya road. The department will carry out maintenance of district vehicles and district equipment

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

# Vote: 526 Kisoro District

## Workplan 7a: Roads and Engineering

There is no gravel with haulage distance of the 10km especially in the southern and northern parts of the district. Gravel is only available in some parts east constituency with haulage distance of more than 40km

### 2. Weak & Old Equipment

The recently acquired grader is very weak and breaks time and again thus can not deliver the required output. It was taken to the regional Mechanical workshop for repairs in Mbarara. The old grader was acquired way back and it is very old.

### 3. Old inspectorate vehicles

Most of motorcycles for our field technicians are very old and no longer effective considering our terrain. The made pickup is weak for our mountainous terrain and as a result it breaks time and again hence hindering service.

## Workplan 7b: Water

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	85,806	79,943
District Unconditional Grant (Non-Wage)	648	673
District Unconditional Grant (Wage)	39,971	39,971
Multi-Sectoral Transfers to LLGs	3,016	
Sector Conditional Grant (Non-Wage)	42,171	39,299
<i>Development Revenues</i>	586,648	648,087
Development Grant	526,518	589,319
Donor Funding	38,130	38,130
Transitional Development Grant	22,000	20,638
<b>Total Revenues</b>	<b>672,454</b>	<b>728,030</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	85,806	79,943
Wage	39,971	39,971
Non Wage	45,835	39,971
<i>Development Expenditure</i>	586,648	648,087
Domestic Development	548,518	609,957
Donor Development	38,130	38,130
<b>Total Expenditure</b>	<b>672,454</b>	<b>728,030</b>

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

# Vote: 526 Kisoro District

## Workplan 7b: Water

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

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

Procurement process had not been concluded

*Plans for 2017/18 by Vote Function*

The planned outputs are: Salaries and wages paid, Consultations between stakeholders made, on going and supervised, water user committees established and trained, Hygiene and sanitation promoted, old water rehabilitated. The physical performance are: Established water user committees, Springs protected, rain water harvesting tanks constructed and piped water systems constructed and/or extended.

*Medium Term Plans and Links to the Development Plan*

Provision of access to safe water and sanitation facilities within easy reach by the communities is among the priorities in the District Development Plan.

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

Construction of rain water harvesting tanks by the Diocese of Muhabura Water and Sanitation Programme.

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

#### 1. Operation and maintenance problems and inadequate funding

The beneficiaries have continued to neglect their responsibility of maintaining water and sanitation facilities and this has therefore affected sustainability of these facilities coupled with low safe water coverage.

#### 2. Difficult terrain

The nature of the terrain makes unit costs of the planned facilities, monitoring and supervision costs very high compared to other districts located in flat areas. Going to and from the protected springs is difficult for communities that stay on hills.

#### 3. Absence of natural sources

The bigger part of the district has no natural water sources especially in the southern area, some parts of eastern and northern. This leaves the communities to depend on rain water harvesting that is still inadequate.

## Workplan 8: Natural Resources

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

US\$ Thousands		2016/17	2017/18
Approved	Outturn by		Proposed

# Vote: 526 Kisoro District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
Multi-Sectoral Transfers to LLGs	300	0
<b>Total Revenues</b>	<b>211,055</b>	<b>46,013</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>206,508</i>	<i>41,009</i>
Wage	176,600	39,949
Non Wage	29,908	1,060
<i>Development Expenditure</i>	<i>4,547</i>	<i>0</i>
Domestic Development	4,547	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>211,055</b>	<b>41,009</b>

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

Natural Resources department has a total budget of Shs 211,055,000. A total of Shs.52,764,000 was budgeted for the first quarter. In the quarter total funds received was Shs 46,013,000 which accounted for 87%. Recurrent expenditure planned for the quarter were Shs. 51,627,000 and 88% of these funds were receipted. Development revenue for the quarter were Shs. 1,137,000 and the receipted funds were Shs 522,000 which accounted for 46%. Recurrent expenditure was 41,009,000 (79%) and

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

The Natural resources Department has planned for a total of Ushs 205,625,000= from Conditional Grants, Unconditional Grants and Locally raised Revenue for expenditure in F/Y 2017-18. the recurrent expenditure 202,061,000/=, wage will be 176,600,000/= and no wage will 25,460,000/=.

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

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

Nil

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

Administration: payment of allowance to 9 staff in the department, purchase of stationery

For planting of 10 ha of trees on public land, establishment of nursery bed to raise 60,000 seedlings, establishment of agroforestry demonstration, 80 people trained in fuel saving technologies, 8 forestry compliance monitoring and inspection, 200 community members trained in tree

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

# Vote: 526 Kisoro District

## Workplan 8: Natural Resources

of Kafuga forest. Under Central government Ministry of Water under the Integrated Water Resources Management the process of developing Ruhezamyenda Catchment Manage

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

#### 1. Undefined natural resource ownership

The public lands are not surveyed and titled and this has led to encroachment, grabbing and conflicts.

#### 2. Lack of office equipments

The department lacks office equipments like computers, printers, camera, GPS, Cartographic equipments and internet connection which makes work very difficult.

#### 3. Natural resources degradation.

The natural resources (wetlands, lakeshores, river banks, forests, hills among others) have been degraded through cultivation and this is due to increased population who depend on agriculture for their livelihood.

## Workplan 9: Community Based Services

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	377,701	364,512
District Unconditional Grant (Non-Wage)	3,630	5,769
District Unconditional Grant (Wage)	257,325	257,325
Locally Raised Revenues	1,762	1,762
Multi-Sectoral Transfers to LLGs	19,362	
Other Transfers from Central Government	49,654	49,654
Sector Conditional Grant (Non-Wage)	45,969	50,002
<i>Development Revenues</i>	582,307	572,432
District Discretionary Development Equalization Grant	10,103	8,293
Donor Funding	106,584	106,584
Locally Raised Revenues	3,769	3,769
Multi-Sectoral Transfers to LLGs	3,717	
Other Transfers from Central Government	453,786	453,786
Transitional Development Grant	4,348	
<b>Total Revenues</b>	<b>960,008</b>	<b>936,944</b>

# Vote: 526 Kisoro District

## ***Workplan 9: Community Based Services***

representing 15%. donor funding performed at 0% as no funds were extended because SDS had suspended funding for the district, Local raised revenue and unconditional non wage quarter outturn performed well. These were funds meant to facilitate youth to attend the national youth day that had not been planned, other transfers from central government performance stood at 16% because the centre did

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

The Community Based Services expects to receive a total budget Ushs of 936,944,000= from conditional Unconditional Grants, Donors and Local Revenues which is an increment as compared to the previous 2016/17 budget of 848,128,000=. There is an increment of Ushs 88,816,000= compared to FY 2016/17. However, there was a new grant on UWEP of 78,000,000=.for women project, donor funding of 106,584,000=, wages of 257,325,000=, and GoU funding of 465,848,000= The rest of revenue and expenditure

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

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

21 women groups were supported under UWEP, 18 youth groups were supported under Youth livelihood project, 1, youth council meeting held, 1 women council meeting held, 1 women executive meeting held, 1 cultural meeting held, 6 home visits to OVC made, 5 batwa settlements monitored.

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

4 CBS staff coordination meetings held, 60 social welfare cases managed, 4 DOVCC meetings held, 14 supervision visits to OVC service providers done per quarter, 4 quarterly reports on PWD, FAL compiled and submitted to MGLSD and CDD to MoLG, 4 Batwa stakeholders' coordination workshops conducted, 39 people in 10 communities mobilised to participate in government programmes, 11 motorcycles for CDOs procured, FAL MIS updated, 156 FAL instructors incentives paid, 8 of each of women/youth

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

Community Services staff coordination, management of social welfare cases, support supervision to OVC service providers, coordinate Batwa stakeholder IPs, communities mobilization, procurement and maintenance of motorcycles, FAL MIS data updated, payments of FAL instructors, women/youth and disability councils executive committee meetings held, FAL classes monitored and supported with learning materials, official days celebrated (women's day, disability day, youth day, literacy day and labour day)

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

Education to the minority Batwa children at primary and secondary level and Functional Adult Learning to Batwa. Buying land and construction of shelter to Batwa, capacity building of Batwa on group formulation and funding Batwa stakeholders', Batwa leaders and Batwa Implementing Partners meetings at the district level by UOB, CARE - Uganda, ADRA - Uganda, MBIFCT, The Gorilla Organization among others, supporting Income

# Vote: 526 Kisoro District

## Workplan 9: Community Based Services

ministry

### 3. Ever changing rates on resource inputs

This affects the achievement of the targeted outputs especially while procuring the livelihood inputs for PWID others as well as the late release of quarterly funds

## 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>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	138,189	125,359
District Unconditional Grant (Non-Wage)	42,367	42,367
District Unconditional Grant (Wage)	61,003	61,003
Locally Raised Revenues	21,989	21,989
Multi-Sectoral Transfers to LLGs	12,831	
<i>Development Revenues</i>	227,687	220,668
District Discretionary Development Equalization Gra	15,155	12,439
District Unconditional Grant (Non-Wage)	1,894	2,327
Donor Funding	205,902	205,902
Multi-Sectoral Transfers to LLGs	4,735	
<b>Total Revenues</b>	<b>365,876</b>	<b>346,027</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	138,189	125,359
Wage	61,003	61,003
Non Wage	77,186	64,356
<i>Development Expenditure</i>	227,687	220,668
Domestic Development	21,785	14,766
Donor Development	205,902	205,902
<b>Total Expenditure</b>	<b>365,876</b>	<b>346,027</b>

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

The Planning Unit had an annual budget of Ushs 365,876,000. The cumulative outturn was 46,750,000 rep 13%. There was high performance in District Unconditional Non Wage to compensate for the nil performance Locally Raised Revenue allocation. The department planned to receive Ushs 91,469,000 in the quarter but p at only 51% because of locally raised revenue (0%). The expenditure for the quarter stood at 10% because we operating a cash budget and funds were released late.

# Vote: 526 Kisoro District

## Workplan 10: Planning

printing birth notifications carried out.

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

The Planning Unit is mandated to provide an Integrated Planning Services covering Sectoral Economic Plans, Policies, and monitoring and Evaluation of the effectiveness of implementation of those plans and policies. The unit will coordinate the reviewing of Five Year District and Subcounty Development Plans, Prepare and consolidate Budget Framework Paper, 14 LLGs internally assessed, 1 District Internally assessed, 14 LLGs supported in planning, 12 TPC meetings held, 1 M&E plan reviewed ,

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

Coordinated planning based on evidence generated from the regular collected and processed data. Coordinated monitoring and evaluation of development interventions and service delivery. Update District Statistical Abstract, Population Action Plan. Consultations with the centre and line departments. Procure assorted items. Monitor implementation of development projects. Assess whether the plan implementation is according to the schedule. Mentor LLGs, Backstop LLGs in development planning

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

Nil

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

#### *1. Limited Planning capacity in other departments and LLGs*

These centers never do what is expected of them according to the stipulated timelines. They cause a lot of delays. LLGs do not have CDOs who are responsible for planning at that level

#### *2. Ever changing Unit costs*

The central Government releases and Local revenue inflow static and yet the unit cost of service delivery has increased from time to time. This affects implementation of activities in the work plan.

#### *3. Lack of a harmonised Management Information System*

It's not easy to get information from one stop centre

## Workplan 11: Internal Audit

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

UShs Thousand		2016/17	2017/18
Approved Budget	Outturn by end Sept	Proposed Budget	



# Vote: 526 Kisoro District

## Workplan 11: Internal Audit

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>Total Revenues</b>	<b>71,343</b>	<b>20,795</b>	<b>73,161</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	71,343	20,599	73,161
Wage	50,691	17,520	50,691
Non Wage	20,652	3,079	22,470
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>71,343</b>	<b>20,599</b>	<b>73,161</b>

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

The unit has an annual budget of Shs.71,343,000 and the cumulative release were Shs.29,795,000 denoting 41.76%. The unit to receive an allocation of Shs.17,836,000 but the actual release was 20,797,000 representing 117%. For local revenue the unit had planned to receive Shs.2,962,000 and the actual release was zero representing 0%. The unit had been allocated more funds than planned for the quarter out of the unconditional grant.

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

The internal audit unit planned revenue and expenditure for financial year 2017/2018 Shs 73,161,000 comprising 71,347,000. There was no reduction in wage. However there was an increase in unconditional grant to cater for increased costs of intensifying audit inspections. The local revenue allocation remained the same as the previous year.

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

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

Annual Internal audit workplan 2016/2017 submitted to Kampala, 1 quarterly audit report 2015/2016 1 visit to Kampala and in other districts to attend meetings made. Audit inspection in 13 sub-counties and nine direct

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

Production of individual Internal audit reports and quarterly audit reports.

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

The DDP emphasizes timely, accountability, compliance and internal control efficient and effective, implementation, completion of activities, value for money and sustainability of constructed projects which internal audit unit p

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

Nil

# Vote: 526 Kisoro District

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## *Workplan 11: Internal Audit*

### *3. Recommendations not adequately addressed and no follow up*

This prevents management from following up the recommendations made by this unit