

**Vote: 563** Koboko District**2014/15 Quarter 2****Summary: Overview of Revenues and Expenditures****Overall Revenue Performance**

<i>US\$ 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
1. Locally Raised Revenues	1,220,523	491,442	40%
2a. Discretionary Government Transfers	1,763,650	716,918	41%
2b. Conditional Government Transfers	11,276,655	5,266,309	47%
2c. Other Government Transfers	4,377,180	3,607,650	82%
3. Local Development Grant	643,197	321,359	50%
4. Donor Funding	820,502	733,140	89%
<b>Total Revenues</b>	<b>20,101,707</b>	<b>11,136,817</b>	<b>55%</b>

**Overall Expenditure Performance**

<i>US\$ 000's</i>	Cumulative Releases and Expenditure			Performance		
	Approved Budget	Cumulative Releases	Cumulative Expenditure	% Budget Released	% Budget Spent	% Releases Spent
1a Administration	1,275,543	614,853	393,608	48%	31%	64%
2 Finance	539,130	251,520	251,520	47%	47%	100%
3 Statutory Bodies	625,360	267,773	267,773	43%	43%	100%
4 Production and Marketing	579,100	251,189	219,293	43%	38%	87%
5 Health	2,570,878	1,691,146	1,174,682	66%	46%	69%
6 Education	8,237,808	3,766,643	3,591,350	46%	44%	95%
7a Roads and Engineering	1,307,222	671,435	427,758	51%	33%	64%
7b Water	863,684	482,002	167,688	56%	19%	35%
8 Natural Resources	223,026	82,946	74,542	37%	33%	90%
9 Community Based Services	3,175,254	2,427,954	1,033,319	76%	33%	43%
10 Planning	632,228	603,317	576,360	95%	91%	96%
11 Internal Audit	72,474	26,040	25,606	36%	35%	98%
<b>Grand Total</b>	<b>20,101,707</b>	<b>11,136,817</b>	<b>8,203,497</b>	<b>55%</b>	<b>41%</b>	<b>74%</b>
Wage Rec't:	8,683,046	3,984,649	3,963,053	46%	46%	99%
Non Wage Rec't:	4,078,028	2,427,024	2,177,962	60%	53%	90%
Domestic Dev't	6,520,130	3,992,004	1,537,976	61%	24%	39%
Donor Dev't	820,502	733,140	524,505	89%	64%	72%

**Summary of Cumulative Receipts, disbursements and Expenditure for FY 2014/15**

Koboko District planned to receive a total of Ushs. 20,101,707,000 for FY 2014/15, by the end of the second quarter the district was able to receive a total of Ushs. 11,136,817,000 representing 55% budget performance, this performance is slightly above the 50% performance level expected. This high performance is attributed to high performances under; Donor funding at 89% due to receipt of funds above plan like under UNICEF, UNHCR health which came as a result of refugee influx into the district and high performance under other central government transfers 82% especially under NUSAF II funds and receiving funds that were not planned like GAVI funds for polio immunization, OPM animal restocking funds, UNEB supervision funds and MoH - NTD funds. However there were poor performances noted under local revenues at 40% and discretionary funds at 41%. Out of the total receipt to the district for the two quarters the district was able to use upto Ushs. 8,203,497,000 representing 41% of revenue absorption and 74% of the released funds. Of this Ushs. 3,963,053,000 was spent on wages, Ushs. 2,177,962,000 was spent on non wage

# Vote: 563

Koboko District

# 2014/15 Quarter 2

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## Summary: Overview of Revenues and Expenditures

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recurrent expenditures, Ushs. 1,537,976,000 was on domestic development expenditure and Ushs. 524,505,000 on donor development activities. The biggest allocation was to Education with Ushs. 3,591,350,000 followed by Health with 1,174,682,000 while the smallest allocation was to Audit with Ushs. 25,606,000 followed by Natural resources with Ushs. 74,542,000. The department with the least absorption capacity by the end of second quarter was water with 35% followed by community based services with 43% while the best absorption was in Finance and Statutory bodies all performing at 100%.

**Vote: 563** Koboko District**2014/15 Quarter 2****Summary: Cummulative Revenue Performance**

<i>US\$'s 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
<b>1. Locally Raised Revenues</b>	<b>1,220,523</b>	<b>491,442</b>	<b>40%</b>
Local Hotel Tax	4,000	1,244	31%
Refuse collection charges/Public convenience	5,160	3,510	68%
Property related Duties/Fees	15,440	11,366	74%
Park Fees	218,820	127,778	58%
Other licences		20	
Other Fees and Charges	113,291	76,273	67%
Occupational Permits		1,090	
Miscellaneous	30,200	18,196	60%
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,303	975	13%
Local Service Tax	45,682	41,041	90%
Inspection Fees	1,000	0	0%
Land Fees	43,248	300	1%
Ground rent	1,000	0	0%
Advertisements/Billboards	5,000	931	19%
Court Filing Fees		45	
Cess on produce	8,944	1,948	22%
Business licences	64,972	11,324	17%
Application Fees	41,374	8,486	21%
Animal & Crop Husbandry related levies	40,352	10,574	26%
Market/Gate Charges	277,002	130,810	47%
Registration of Businesses	11,343	2,866	25%
Rent & Rates from other Gov't Units	156,399	33,027	21%
Rent & Rates from private entities	38,555	1,756	5%
Rent & rates-produced assets-from private entities	23,133	269	1%
Voluntary Transfers	20,700	7,615	37%
Sale of (Produced) Government Properties/assets	40,308	0	0%
Tax Tribunal - Court Charges and Fees	7,299	0	0%
<b>2a. Discretionary Government Transfers</b>	<b>1,763,650</b>	<b>716,918</b>	<b>41%</b>
Urban Unconditional Grant - Non Wage	165,872	82,936	50%
District Unconditional Grant - Non Wage	329,835	164,918	50%
Transfer of Urban Unconditional Grant - Wage	200,111	100,804	50%
District Equalisation Grant	65,930	32,966	50%
Transfer of District Unconditional Grant - Wage	1,001,901	335,294	33%
<b>2b. Conditional Government Transfers</b>	<b>11,276,655</b>	<b>5,266,309</b>	<b>47%</b>
Conditional Grant to Primary Education	455,385	214,338	47%
Conditional Grant to Primary Salaries	5,110,401	2,349,852	46%
Conditional Grant to Secondary Education	822,112	411,316	50%
Conditional Grant to Secondary Salaries	1,025,252	496,977	48%
Conditional Grant to PHC Salaries	1,040,172	519,120	50%
Conditional Grant to Tertiary Salaries	13,630	3,407	25%
Conditional Grant to Urban Water	14,000	7,000	50%
Conditional Grant to Women Youth and Disability Grant	9,208	4,604	50%
Conditional Grant to SFG	391,952	195,976	50%
Conditional Grant to PHC- Non wage	121,001	60,584	50%
Conditional Grant to PHC - development	346,519	173,260	50%
Conditional transfer for Rural Water	503,129	251,564	50%
Conditional Grant to NGO Hospitals	17,027	8,514	50%
Conditional transfers to DSC Operational Costs	21,691	10,846	50%

**Vote: 563** Koboko District**2014/15 Quarter 2****Summary: Cumulative Revenue Performance**

<i>US\$'s 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
Conditional Grant to Functional Adult Lit	10,095	5,048	50%
Conditional Grant to DSC Chairs' Salaries	24,523	12,262	50%
Conditional Grant to District Natural Res. - Wetlands (Non Wage)	51,419	25,710	50%
Conditional Grant to District Hospitals	62,000	31,000	50%
Conditional Grant to Community Devt Assistants Non Wage	2,557	1,278	50%
Conditional Grant to Agric. Ext Salaries	41,247	13,845	34%
Conditional Grant for NAADS	160,807	0	0%
Conditional Grant to PAF monitoring	50,137	25,068	50%
Roads Rehabilitation Grant	220,004	110,002	50%
Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	67,384	7,800	12%
Conditional transfers to Production and Marketing	128,006	64,002	50%
Conditional transfers to Salary and Gratuity for LG elected Political Leaders	116,813	58,406	50%
Conditional transfers to School Inspection Grant	25,197	12,580	50%
Conditional transfers to Special Grant for PWDs	19,224	9,612	50%
NAADS (Districts) - Wage	112,595	96,968	86%
Conditional Transfers for Non Wage Community Polytechnics	61,600	30,800	50%
Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	87,141	43,570	50%
Sanitation and Hygiene	144,429	11,000	8%
<b>2c. Other Government Transfers</b>	<b>4,377,180</b>	<b>3,607,650</b>	<b>82%</b>
OPM Animal restocking Programme		18,912	
NUSAF2	2,794,411	2,224,129	80%
Office start up fund	100,000	50,000	50%
Unspent balances – UnConditional Grants	337	0	0%
Uganda Road Fund	667,279	364,659	55%
Census fund	502,150	502,150	100%
MoH-NTD-MDA Monitoring, Meningitis		51,846	
MoES - UNEB		6,976	
Youth Livelihood Programme (Operation funds)	11,724	0	0%
Unspent balances – Conditional Grants	301,280	255,761	85%
MoH GAVI Fund		133,217	
<b>3. Local Development Grant</b>	<b>643,197</b>	<b>321,359</b>	<b>50%</b>
LGMSD (Former LGDP)	643,197	321,359	50%
<b>4. Donor Funding</b>	<b>820,502</b>	<b>733,140</b>	<b>89%</b>
UNHCR Education	197,560	0	0%
Unspent balances - donor	86,393	86,393	100%
UNHCR Health	188,818	231,827	123%
UNICEF	126,000	354,140	281%
BAYLOR	50,000	0	0%
ICBP	171,731	60,780	35%
<b>Total Revenues</b>	<b>20,101,707</b>	<b>11,136,817</b>	<b>55%</b>

**(i) Cumulative Performance for Locally Raised Revenues**

The District planned to receive Ushs. 305,131,000 in second quarter from all the local revenue sources but was only able to receive Ushs. 259,474,000 representing 85% revenue performance in the quarter. This low performance is attributed to zero performance under the following sources; Inspection fes, ground rent, sale of produced government properties and court fees while poor performances were realized under the following sources;rent and rates, land fees, other licences, business licence and local hotel tax.

**(ii) Cumulative Performance for Central Government Transfers**

**Vote: 563** Koboko District

**2014/15 Quarter 2**

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**Summary: Cumulative Revenue Performance**

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Under Central government transfers the district planned to receive Ushs. 893,353,000 in second quarter but was able to receive Ushs. 2,053,582,000 representing 230% revenue performance. This extremely high performance is attributed to the over performance under NUSAF II funds and receiving funds that were not planned like the GAVI funds for immunization, funds for UNEB supervision, OPM restocking funds and also over performance under the Uganda road fund. However there were zero performances under YLP NAADS funds.

**(iii) Cumulative Performance for Donor Funding**

Koboko District planned to receive Ushs. 183,527,000 from all the Donors in second quarter but was able to receive a total of Ushs. 456,142,000 which represents 249% revenue performance, this high performance is attributed to over performance under UNHCR Health component, UNICEF funds however there was zero performance noted under funding from BAYLOR Uganda and UNHCR Education component while there was poor performance under ICBP.

**Vote: 563** Koboko District**2014/15 Quarter 2****Summary: Department Performance and Plans by Workplan****Workplan 1a: Administration****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	803,804	370,614	46%	200,951	199,792	99%
Conditional Grant to PAF monitoring	8,142	4,070	50%	2,036	2,035	100%
Locally Raised Revenues	62,529	34,519	55%	15,632	18,872	121%
Unspent balances – UnConditional Grants	337	0	0%	84	0	0%
Multi-Sectoral Transfers to LLGs	280,808	148,772	53%	70,202	77,209	110%
District Unconditional Grant - Non Wage	79,807	55,649	70%	19,952	36,299	182%
District Equalisation Grant	27,430	8,726	32%	6,858	5,340	78%
Transfer of District Unconditional Grant - Wage	344,751	118,879	34%	86,188	60,038	70%
<i>Development Revenues</i>	471,739	244,239	52%	117,935	121,928	103%
LGMSD (Former LGDP)	306,023	184,342	60%	76,506	93,365	122%
Unspent balances – Conditional Grants	20,172	0	0%	5,043	0	0%
Other Transfers from Central Government	100,000	50,000	50%	25,000	25,000	100%
Multi-Sectoral Transfers to LLGs	45,544	9,897	22%	11,386	3,563	31%
<b>Total Revenues</b>	<b>1,275,543</b>	<b>614,853</b>	<b>48%</b>	<b>318,886</b>	<b>321,720</b>	<b>101%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	803,804	368,991	46%	200,951	200,071	100%
Wage	426,248	157,273	37%	106,562	80,138	75%
Non Wage	377,556	211,718	56%	94,389	119,933	127%
<i>Development Expenditure</i>	471,739	24,617	5%	117,935	12,233	10%
Domestic Development	471,739	24,617	5%	117,935	12,233	10%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>1,275,543</b>	<b>393,608</b>	<b>31%</b>	<b>318,886</b>	<b>212,304</b>	<b>67%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		1,624	0%			
<i>Development Balances</i>		219,621	47%			
Domestic Development		219,621	47%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>221,245</b>	<b>17%</b>			

Out of the Ushs. 318,886,000 planned to be received by the Administration department in quarter two of FY 2014/2015 the department was able to receive Ushs. 321,720,000 representing 101% of the quarterly budget. This performance is attributed to high performances under District unconditional grant non wage where the district had to pay for settling land dispute at Waju refugee settlement out of court, LGMDS as focus was on already contracted projects since projects under other departments were not yet contracted, locally raised revenue due to the frequent breakdown of CAOs vehicle. By the end of second quarter the department has received a total of Ushs. 614,853,000 representing 48% of the annual budget this is less than the 50% expectation due to poor performances under wage as we planned to pay for those who were yet to be recruited, equalization grant and multi sectoral transfers. The department was able to spend a total of Ushs. 212,304,000 representing 67% of the quarterly plan cummulatively the department spent Ushs. 393,608,000 in the two quarters living Ushs. 221,245,000 on account mainly for capital developmentprojecta like office block at Abuku sub county, parking yard at Oraba and education office renovation at the district.

*Reasons that led to the department to remain with unspent balances in section C above*

All the construction works under the department have been contracted and all the works have started but non has been certified for payment so all the money is for capital development has remained on account.

**(ii) Highlights of Physical Performance**

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 1a: Administration**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 1381 District and Urban Administration</b>		
No. (and type) of capacity building sessions undertaken	10	8
Availability and implementation of LG capacity building policy and plan	Yes	yes
%age of LG establish posts filled	70	70
No. of monitoring visits conducted	4	1
No. of monitoring reports generated	4	1
No. of administrative buildings constructed	1	0
No. of existing administrative buildings rehabilitated (PRDP)	1	0
No. of administrative buildings constructed (PRDP)	1	0
<b>Function Cost (US\$ '000)</b>	<b>1,275,543</b>	<b>393,608</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,275,543</b>	<b>393,608</b>

All staff paid salaries, one staff sponsored at UMI, paid for court case, departments and lower local governments were supervised, several official trips made to Kampala. Carried out 8 capacity building sessions, construction of office block at Abuku Sub County, renovation of Education office block, rehabilitation of Oraba Parking yard are all on going, paid Kamusu as a cost of litigation.

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 2: Finance****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	520,130	251,520	48%	131,640	123,441	94%
Locally Raised Revenues	35,054	30,148	86%	8,764	17,843	204%
Multi-Sectoral Transfers to LLGs	254,728	125,482	49%	63,682	64,147	101%
District Unconditional Grant - Non Wage	108,831	32,973	30%	27,208	10,473	38%
District Equalisation Grant	9,032	18,939	210%	2,258	8,939	396%
Transfer of District Unconditional Grant - Wage	112,484	43,978	39%	29,728	22,039	74%
<i>Development Revenues</i>	19,000	0	0%	4,750	0	0%
Multi-Sectoral Transfers to LLGs	4,000	0	0%	1,000	0	0%
District Unconditional Grant - Non Wage	15,000	0	0%	3,750	0	0%
<b>Total Revenues</b>	<b>539,130</b>	<b>251,520</b>	<b>47%</b>	<b>136,390</b>	<b>123,441</b>	<b>91%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	520,130	251,520	48%	131,199	123,819	94%
Wage	146,603	68,363	47%	36,651	34,818	95%
Non Wage	373,526	183,157	49%	94,548	89,000	94%
<i>Development Expenditure</i>	19,000	0	0%	4,750	0	0%
Domestic Development	19,000	0	0%	4,750	0	0%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>539,130</b>	<b>251,520</b>	<b>47%</b>	<b>135,949</b>	<b>123,819</b>	<b>91%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		0	0%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>0</b>	<b>0%</b>			

Finance department planned to receive Ushs. 136,390,000 in second quarter but was able to receive Ushs. 123,441,000 representing 91% of the quarterly plan. Cumulatively the department received Ushs. 251,520,000 representing 47% of the annual budget. The poor performance was due to under performance in district unconditional grant non wage as more was allocated to administration to address the land case at Waju, and wage component. Out of the total receipt the department was able to spend Ushs. 123,819,000 representing 91% of the quarterly budget leaving no balance on account. Of the total expenditure Ushs. 34,818,000 was on wages while Ushs. 89,000,000 was on non wage expenditures.

*Reasons that led to the department to remain with unspent balances in section C above*

There was no money left on account.

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 1481 Financial Management and Accountability(LG)</b>		



**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 2: Finance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
Date for submitting the Annual Performance Report	31/7/2015	31/7/2014
Value of LG service tax collection	29350000	10400000
Value of Other Local Revenue Collections	184624000	78236396
Date of Approval of the Annual Workplan to the Council	30/5/2015	30/5/2015
Date for presenting draft Budget and Annual workplan to the Council	30/3/2014	30/04/ 2014
Date for submitting annual LG final accounts to Auditor General	30/9/2014	28/9/2014
<b>Function Cost (UShs '000)</b>	539,130	<b>251,520</b>
<b>Cost of Workplan (UShs '000):</b>	<b>539,130</b>	<b>251,520</b>

Salaries paid to all staff and accountable stationeries were partly paid for totaling to 9,714,900 while an amount totaling to 4,726,000 was for Non accountable stationery. This facilitated the printing of financial statements to be discussed in the standing committes. Paid all tax obligation to URA, met the co-funding obligation for LGMSD, carried out revenue mobilization drive, did local revenue potential assessment in some markets in the district

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 3: Statutory Bodies****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	615,360	267,773	44%	153,698	128,693	84%
Conditional Grant to DSC Chairs' Salaries	24,523	12,262	50%	6,131	6,131	100%
Conditional transfers to Contracts Committee/DSC/PA	87,141	43,570	50%	21,785	21,785	100%
Conditional transfers to DSC Operational Costs	21,691	10,846	50%	5,423	5,423	100%
Conditional transfers to Salary and Gratuity for LG ele	116,813	58,406	50%	29,203	29,203	100%
Conditional transfers to Councillors allowances and E	67,384	7,800	12%	16,846	3,900	23%
Locally Raised Revenues	113,352	22,155	20%	28,338	5,837	21%
Unspent balances – Other Government Transfers	570	0	0%	0	0	
Multi-Sectoral Transfers to LLGs	138,298	74,150	54%	34,575	36,723	106%
District Unconditional Grant - Non Wage	11,467	36,884	322%	2,867	17,992	628%
District Equalisation Grant	7,000	1,700	24%	1,750	1,700	97%
Transfer of District Unconditional Grant - Wage	27,122	0	0%	6,780	0	0%
<i>Development Revenues</i>	10,000	0	0%	2,500	0	0%
District Equalisation Grant	10,000	0	0%	2,500	0	0%
<b>Total Revenues</b>	<b>625,360</b>	<b>267,773</b>	<b>43%</b>	<b>156,198</b>	<b>128,693</b>	<b>82%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	615,361	267,773	44%	153,698	148,445	97%
Wage	168,458	70,668	42%	42,115	35,334	84%
Non Wage	446,903	197,105	44%	111,583	113,111	101%
<i>Development Expenditure</i>	10,000	0	0%	2,500	0	0%
Domestic Development	10,000	0	0%	2,500	0	0%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>625,361</b>	<b>267,773</b>	<b>43%</b>	<b>156,198</b>	<b>148,445</b>	<b>95%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		0	0%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>0</b>	<b>0%</b>			

The District budgeted to spend a total of Ushs. 625,360,000 on all the statutory bodies in the district in FY 2014/2015 with Ushs. 156,198,000 earmarked for second quarter of the year. By the end of the quarter the department only received a total of Ushs 128,693,000 representing 82% of the quarterly budget and 43% of the departmental annual budget. By the end of the quarter the department was able to spend Ushs. 148,445,000 representing 95% of the departmental budget and Ushs. 267,773,000 in the two quarters 43% of the annual budget. living no money on account at the end of the quarter

*Reasons that led to the department to remain with unspent balances in section C above*

No money left on account

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 1382 Local Statutory Bodies</b>		

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 3: Statutory Bodies**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
No. of land applications (registration, renewal, lease extensions) cleared	20	02
No. of Land board meetings	4	00
No. of Auditor Generals queries reviewed per LG	10	01
No. of LG PAC reports discussed by Council	4	01
No. of District land Boards, Area Land Committees and LC Courts trained (PRDP)	8	00
No. and type of surveying equipment purchased (PRDP)	0	00
<b>Function Cost (US\$ '000)</b>	625,361	267,773
<b>Cost of Workplan (US\$ '000):</b>	<b>625,361</b>	<b>267,773</b>

Council and standing committee meetings were held, procurement meetings were held and physical planning of Oraba completed and detailed plan submitted, training on land policies held for communities. 2 land applications cleared, reviewed one AuditorGeneral's queries, discussed one LG PAC report in council, council carried out community mobilization upto parish level towards government programmes. Paid the contractor for structure plan of Oraba Town Board

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 4: Production and Marketing****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	324,555	205,895	63%	81,081	61,662	76%
Conditional Grant to Agric. Ext Salaries	41,247	13,845	34%	10,312	3,533	34%
Conditional transfers to Production and Marketing	37,417	18,708	50%	9,354	9,354	100%
NAADS (Districts) - Wage	112,595	96,968	86%	28,149	0	0%
Locally Raised Revenues	8,363	1,201	14%	2,091	192	9%
Unspent balances – Other Government Transfers	232	0	0%	0	0	
Other Transfers from Central Government		18,912		0	18,912	
Multi-Sectoral Transfers to LLGs	11,486	4,702	41%	2,871	2,346	82%
District Unconditional Grant - Non Wage	4,500	5,500	122%	1,125	3,000	267%
District Equalisation Grant		1,000		0	0	
Transfer of District Unconditional Grant - Wage	108,714	45,058	41%	27,179	24,324	89%
<i>Development Revenues</i>	254,545	45,294	18%	63,636	22,647	36%
Conditional Grant for NAADS	160,807	0	0%	40,202	0	0%
Conditional transfers to Production and Marketing	90,588	45,294	50%	22,647	22,647	100%
Multi-Sectoral Transfers to LLGs	3,150	0	0%	788	0	0%
<b>Total Revenues</b>	<b>579,100</b>	<b>251,189</b>	<b>43%</b>	<b>144,717</b>	<b>84,309</b>	<b>58%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	324,555	181,538	56%	81,081	140,278	173%
Wage	269,472	142,319	53%	67,310	114,122	170%
Non Wage	55,083	39,219	71%	13,771	26,156	190%
<i>Development Expenditure</i>	254,545	37,754	15%	63,636	16,470	26%
Domestic Development	254,545	37,754	15%	63,636	16,470	26%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>579,100</b>	<b>219,293</b>	<b>38%</b>	<b>144,717</b>	<b>156,747</b>	<b>108%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		24,357	8%			
<i>Development Balances</i>		7,540	3%			
Domestic Development		7,540	3%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>31,896</b>	<b>6%</b>			

The department planned to spend Ugx. 144,717,000 for its recurrent, development and wages. The total revenues for the department were Ugx.81,962,000 representing 57% of the total budget for the quarter. The total expenditure for the quarter amounted to Ugx.156,747,000 representing 108% of the planned budget for the quarter. Of this expenditure wages account for Ugx. 114,112,000 representing 170% of the planned budget for wages, non wage expenditure was Ugx. 26,156,000 representing 190% of the planned budget for the quarter, this was because the department received Ugx.18,000,000 under cattle restocking to facilitate selection of beneficiaries thus increasing the expenditures in non wage and the total development expenditures amounted to Ugx. 16,470,000 representing 26%. The total unspent money for the department amounted to Ugx.29,550,025, of this NAADS was Ugx. 13,966,902 and PMG was Ugx.15,583,123 meant for payment of transport for NAADS staff and payment of supplies in fisheries sector and some balance for restocking.

*Reasons that led to the department to remain with unspent balances in section C above*

The supplies were not yet done and selection of beneficiaries under cattle restocking was still on going

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
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**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 4: Production and Marketing**

	Planned Outputs	Actual Performance
<b>Function: 0181 Agricultural Advisory Services</b>		
No. of farmers accessing advisory services	1300	0
No. of farmer advisory demonstration workshops	188	0
No. of farmers receiving Agriculture inputs	2538	0
<b>Function Cost (US\$ '000)</b>	<b>160,807</b>	<b>0</b>
<b>Function: 0182 District Production Services</b>		
No. of Plant marketing facilities constructed	0	24
No. of pests, vector and disease control interventions carried out (PRDP)	48	28
No. of livestock vaccinated	20000	5354
No. of livestock by type undertaken in the slaughter slabs	4000	3540
No. of fish ponds constructed and maintained	1	0
No. of tsetse traps deployed and maintained	160	110
<b>Function Cost (US\$ '000)</b>	<b>413,642</b>	<b>218,418</b>
<b>Function: 0183 District Commercial Services</b>		
No of awareness radio shows participated in	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0
No of businesses assisted in business registration process	20	0
No. of market information reports disseminated	1	0
No of cooperative groups supervised	6	0
A report on the nature of value addition support existing and needed		No
<b>Function Cost (US\$ '000)</b>	<b>4,651</b>	<b>875</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>579,100</b>	<b>219,293</b>

The highlights for production department were staff salaries paid for 3 months, disease surveillance for poultry and other livestock, meat inspection in the abattoir and inspection of livestock markets and facilities in the district, vaccination of livestock against livestock diseases, technical backstopping of fish farmers and traders, routine supervision of agro input dealers and their premises, collection of crop yield data for assessment of food security, operation of mobile plant clinics, crop pest and disease surveillance, tsetse control activities carried out in the district, procurement of 70 pyramidal traps and 1 litre of glycothionex 200SC for tsetse control and training of bee keepers, repair of motor vehicles of the department.

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 5: Health****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	1,371,153	844,713	62%	342,788	471,020	137%
Conditional Grant to PHC Salaries	1,040,172	519,120	50%	260,043	259,077	100%
Conditional Grant to PHC- Non wage	121,001	60,584	50%	30,250	30,273	100%
Conditional Grant to District Hospitals	62,000	31,000	50%	15,500	15,500	100%
Conditional Grant to NGO Hospitals	17,027	8,514	50%	4,257	4,257	100%
Locally Raised Revenues		1,825		0	904	
Other Transfers from Central Government		178,341		0	133,217	
Multi-Sectoral Transfers to LLGs	112,954	41,329	37%	28,238	25,792	91%
District Unconditional Grant - Non Wage	18,000	4,000	22%	4,500	2,000	44%
<i>Development Revenues</i>	1,199,724	846,433	71%	299,931	467,729	156%
Conditional Grant to PHC - development	346,519	173,260	50%	86,630	86,630	100%
Sanitation and Hygiene	122,429	0	0%	30,607	0	0%
Unspent balances - donor	86,393	86,393	100%	21,598	0	0%
Donor Funding	536,549	560,499	104%	134,137	369,894	276%
LGMSD (Former LGDP)	20,000	0	0%	5,000	0	0%
Multi-Sectoral Transfers to LLGs	87,835	26,282	30%	21,959	11,206	51%
<b>Total Revenues</b>	<b>2,570,878</b>	<b>1,691,146</b>	<b>66%</b>	<b>642,719</b>	<b>938,749</b>	<b>146%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	1,371,153	661,304	48%	342,789	334,559	98%
Wage	1,040,172	519,120	50%	260,043	259,077	100%
Non Wage	330,981	142,184	43%	82,746	75,482	91%
<i>Development Expenditure</i>	1,199,724	513,377	43%	299,931	346,350	115%
Domestic Development	576,782	60,321	10%	144,196	47,580	33%
Donor Development	622,942	453,056	73%	155,736	298,770	192%
<b>Total Expenditure</b>	<b>2,570,878</b>	<b>1,174,682</b>	<b>46%</b>	<b>642,720</b>	<b>680,908</b>	<b>106%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		183,409	13%			
<i>Development Balances</i>		333,056	28%			
Domestic Development		139,220	24%			
Donor Development		193,836	31%			
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>516,465</b>	<b>20%</b>			

Health department annual budget was 2,570,878,000 and Ushs. 642,719,000 in quarter two, but was able to receive Ushs. 938,749,000 representing 146% of the quarterly budget and cummulatively the department has received Ushs. 1,691,146,000 in the two quarters representing 66% of the annual budget this high performance is due to over performance under Donor funding which performed at 276% as a result of over performance under UNHCR and UNICEF funds which performed over and above the quarterly estimates and GAVI funds for immunization, however there were under performances under LGMSD. The department was able spend Ushs. 671,509,000 representing 104% and cummulatively Ushs. 1,165,282,000 for the two quarters representing 45% of the annual departmental budget living Ushs. 525,864,000 on account.

*Reasons that led to the department to remain with unspent balances in section C above*

The balance is for polio immunization scheduled for third quarter, capital development balance is because works are not yet certified for payment, donor account balance is because of delays in getting the UNICEF facilitators from Kampala to train VHTs

**(ii) Highlights of Physical Performance**

<i>Function Indicator</i>	<b>Approved Budget and</b>	<b>Cumulative Expenditure</b>
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**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 5: Health**

<i>Function, Indicator</i>	<i>Approved Budget and Planned outputs</i>	<i>Cumulative Expenditure and Performance</i>
<b>Function: 0881 Primary Healthcare</b>		
%age of approved posts filled with trained health workers	80	52
Number of inpatients that visited the District/General Hospital(s) in the District/ General Hospitals.	0	3001
No. and proportion of deliveries in the District/General hospitals	0	1036
Number of total outpatients that visited the District/ General Hospital(s).	0	12226
No of staff houses rehabilitated	1	0
No of staff houses rehabilitated (PRDP)	1	0
No of OPD and other wards constructed (PRDP)	3	0
Number of outpatients that visited the NGO Basic health facilities	6822	1355
Number of inpatients that visited the NGO Basic health facilities	600	529
No. and proportion of deliveries conducted in the NGO Basic health facilities	331	108
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	298	478
Number of trained health workers in health centers	120	52
No. of trained health related training sessions held.	4	2
Number of outpatients that visited the Govt. health facilities.	244978	99331
Number of inpatients that visited the Govt. health facilities.	12000	5151
No. and proportion of deliveries conducted in the Govt. health facilities	11881	2173
%age of approved posts filled with qualified health workers	80	52
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	90	90
No. of children immunized with Pentavalent vaccine	12249	4879
<b>Function Cost (US\$ '000)</b>	<b>2,570,878</b>	<b>1,174,682</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,570,878</b>	<b>1,174,682</b>

4,879 children immunized against 8 killer diseases, conducted 2 health related training sessions, 108 deliveries were done in NGO health centre, 99,331 OPD attendance in all the health facilities, 2,173 Deliveries in health facility, 5,151 admission of patients in health facilities, construction of OPD at Dricile HC III and Bamure HC II are underway, all VHT members were trained

# Vote: 563 Koboko District

# 2014/15 Quarter 2

## Workplan 6: Education

### (i) Highlights of Revenue and Expenditure

<i>US\$ Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	7,569,797	3,562,665	47%	1,892,402	1,706,463	90%
Conditional Grant to Tertiary Salaries	13,630	3,407	25%	3,407	0	0%
Conditional Grant to Primary Salaries	5,110,401	2,349,852	46%	1,277,600	1,107,871	87%
Conditional Grant to Secondary Salaries	1,025,252	496,977	48%	256,313	240,664	94%
Conditional Grant to Primary Education	455,385	214,338	47%	113,846	102,128	90%
Conditional Grant to Secondary Education	822,112	411,316	50%	205,528	205,658	100%
Conditional transfers to School Inspection Grant	25,197	12,580	50%	6,299	6,281	100%
Conditional Transfers for Non Wage Community Poly	61,600	30,800	50%	15,400	15,400	100%
Locally Raised Revenues	1,000	574	57%	250	130	52%
Other Transfers from Central Government	0	13,698		0	13,698	
Unspent balances – Other Government Transfers	190	0	0%	0	0	
Multi-Sectoral Transfers to LLGs	7,239	1,511	21%	1,810	828	46%
District Unconditional Grant - Non Wage	4,564	1,903	42%	1,141	1,000	88%
District Equalisation Grant		97		0	0	
Transfer of District Unconditional Grant - Wage	43,227	25,611	59%	10,807	12,806	119%
<i>Development Revenues</i>	668,011	203,978	31%	167,003	100,454	60%
Conditional Grant to SFG	391,952	195,976	50%	97,988	97,988	100%
Donor Funding	197,560	0	0%	49,390	0	0%
LGMSD (Former LGDP)	37,832	0	0%	9,458	0	0%
Multi-Sectoral Transfers to LLGs	40,668	8,002	20%	10,167	2,466	24%
<b>Total Revenues</b>	<b>8,237,808</b>	<b>3,766,643</b>	<b>46%</b>	<b>2,059,405</b>	<b>1,806,917</b>	<b>88%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	7,569,797	3,558,603	47%	1,892,401	1,707,082	90%
Wage	6,192,510	2,872,440	46%	1,548,080	1,361,341	88%
Non Wage	1,377,287	686,163	50%	344,321	345,741	100%
<i>Development Expenditure</i>	668,011	32,747	5%	167,003	16,002	10%
Domestic Development	470,451	32,747	7%	117,613	16,002	14%
Donor Development	197,560	0	0%	49,390	0	0%
<b>Total Expenditure</b>	<b>8,237,808</b>	<b>3,591,350</b>	<b>44%</b>	<b>2,059,404</b>	<b>1,723,084</b>	<b>84%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		4,062	0%			
<i>Development Balances</i>		171,231	26%			
Domestic Development		171,231	36%			
Donor Development		0	0%			
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>175,293</b>	<b>2%</b>			

Education Department planned to receive Ushs. 2,059,405,000 in second quarter but was able to receive Ushs. 1,806,917,000 representing 88% of the quarterly budget. Cumulatively the department received Ushs. 3,766,643,000 in the two quarters representing 46% of the annual budget. This performance is as a result of zero performance under Donor funding and LGMSD and low performances under local revenue, multi sectoral transfers, primary and secondary salaries. The department was able to spend Ushs. 1,723,084,000 representing 84% of the departmental budget and Ushs. 3,591,350,000 for the two quarters representing 44% of the annual budget, with Ushs. 1,361,341,000 for wages, Ushs. 345,741,000 for non wages and Ushs. 16,002,000 for development expenditure. Living Ushs. 175,293,000 with Ushs. 171,231,000 for capital development of classroom construction at Kela, Arinduwe, classroom renovation at Anyakalio and Alipi primary schools

*Reasons that led to the department to remain with unspent balances in section C above*

Construction works at Kela, Arinduwe and renovation works at Anyakalio and Alipi primary schools are still on going



**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 6: Education**

and the contractors have not yet requested for funds.

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 0781 Pre-Primary and Primary Education</b>		
No. of teachers paid salaries	849	849
No. of qualified primary teachers	849	849
No. of School management committees trained (PRDP)	816	272
No. of pupils enrolled in UPE	48700	54527
No. of student drop-outs	974	3469
No. of Students passing in grade one	180	136
No. of pupils sitting PLE	2500	2643
No. of classrooms constructed in UPE	2	0
No. of classrooms rehabilitated in UPE	4	0
No. of classrooms constructed in UPE (PRDP)	3	0
No. of classrooms rehabilitated in UPE (PRDP)	4	0
No. of latrine stances constructed (PRDP)	20	5
No. of primary schools receiving furniture	428	0
<b>Function Cost (UShs '000)</b>	<b>6,061,598</b>	<b>2,607,983</b>
<b>Function: 0782 Secondary Education</b>		
No. of teaching and non teaching staff paid	169	135
No. of students passing O level	140	43
No. of students sitting O level	1400	1220
No. of students enrolled in USE	5400	6093
<b>Function Cost (UShs '000)</b>	<b>1,847,364</b>	<b>908,293</b>
<b>Function: 0783 Skills Development</b>		
No. of students in tertiary education	320	426
<b>Function Cost (UShs '000)</b>	<b>61,600</b>	<b>30,800</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>		
No. of primary schools inspected in quarter	68	68
No. of secondary schools inspected in quarter	14	16
No. of tertiary institutions inspected in quarter	1	1
No. of inspection reports provided to Council	4	2
<b>Function Cost (UShs '000)</b>	<b>266,246</b>	<b>44,274</b>
<b>Function: 0785 Special Needs Education</b>		
<b>Function Cost (UShs '000)</b>	<b>1,000</b>	<b>0</b>
<b>Cost of Workplan (UShs '000):</b>	<b>8,237,808</b>	<b>3,591,350</b>

Paid salaries for all the staff, transferred funds to all the government aided primary and secondary schools, inspected all the 68 primary schools and 16 secondary schools, One tertiary institution inspected, training of SMCS was done, construction of 4 classroom at Kela, two classroom at Arinduwe Primary schools is under way at slab level, renovation of 4 classroom blocks at Anyakalio and Alipi Primary schools is under way

# Vote: 563 Koboko District

# 2014/15 Quarter 2

## Workplan 7a: Roads and Engineering

### (i) Highlights of Revenue and Expenditure

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	217,840	82,278	38%	54,460	45,556	84%
Locally Raised Revenues		5,399		0	1,369	
Multi-Sectoral Transfers to LLGs	128,499	68,642	53%	32,125	38,646	120%
District Unconditional Grant - Non Wage	702	1,000	142%	176	500	285%
Transfer of District Unconditional Grant - Wage	88,639	7,236	8%	22,160	5,040	23%
<i>Development Revenues</i>	1,089,381	589,157	54%	272,345	293,754	108%
Roads Rehabilitation Grant	220,004	110,002	50%	55,001	55,001	100%
Unspent balances – Other Government Transfers	71,266	71,266	100%	17,817	0	0%
Other Transfers from Central Government	395,879	197,940	50%	98,970	98,970	100%
Multi-Sectoral Transfers to LLGs	402,232	209,949	52%	100,558	139,783	139%
<b>Total Revenues</b>	<b>1,307,222</b>	<b>671,435</b>	<b>51%</b>	<b>326,805</b>	<b>339,309</b>	<b>104%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	217,840	76,343	35%	54,460	44,151	81%
Wage	114,018	22,013	19%	28,504	12,429	44%
Non Wage	103,822	54,330	52%	25,955	31,722	122%
<i>Development Expenditure</i>	1,089,381	351,414	32%	272,345	284,122	104%
Domestic Development	1,089,381	351,414	32%	272,345	284,122	104%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>1,307,222</b>	<b>427,758</b>	<b>33%</b>	<b>326,805</b>	<b>328,273</b>	<b>100%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		5,934	3%			
<i>Development Balances</i>		237,743	22%			
Domestic Development		237,743	22%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>243,677</b>	<b>19%</b>			

Roads sector received a total of Ushs. 339,309,000 in second quarter this includes the CAR funds that goes to the LLGs and funds to Town Council. This receipt represents 104% of the quarterly budget and in the two quarters the sector received Ushs. 671,435,000 representing 51% of the departemental annual budget. The sector spent Ushs, 328,273,000 which is 100% of the quarterly budget but cummulatively it spent Ushs. 427,758,000 in the two quarters representing 33% of the annual departemental budget. Living Ushs. 243,677,000 on account for road works.

*Reasons that led to the department to remain with unspent balances in section C above*

Th grader lacked tyres and blades which took long to be supplied by the lone supplier (FAW).

### (ii) Highlights of Physical Performance

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 0481 District, Urban and Community Access Roads</b>		
Length in Km of District roads routinely maintained	192	85
Length in Km of District roads periodically maintained	53	12
No. of Bridges Constructed (PRDP)	3	0
<b>Function Cost (UShs '000)</b>	<b>1,307,222</b>	<b>397,761</b>
<b>Function: 0482 District Engineering Services</b>		
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>29,997</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,307,222</b>	<b>427,758</b>

**Vote: 563** Koboko District

**2014/15 Quarter 2**

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***Workplan 7a: Roads and Engineering***

We carried out routine mechanised maintenance on 12 km Keri-Ayipe-Kaya road and routine labour based maintenance of 77km on keri-nyai, keri-pamodo, Indiga-Bamure, Lima-Chakulia and Dranya-Congo border roads

# Vote: 563 Koboko District

# 2014/15 Quarter 2

## Workplan 7b: Water

### (i) Highlights of Revenue and Expenditure

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	215,413	85,296	40%	53,853	45,050	84%
Conditional Grant to Urban Water	14,000	7,000	50%	3,500	3,500	100%
Sanitation and Hygiene	22,000	11,000	50%	5,500	5,500	100%
Locally Raised Revenues		680		0	680	
Multi-Sectoral Transfers to LLGs	179,413	59,578	33%	44,853	31,602	70%
District Unconditional Grant - Non Wage		500		0	500	
Transfer of District Unconditional Grant - Wage		6,537		0	3,269	
<i>Development Revenues</i>	648,272	396,707	61%	162,068	125,782	78%
Conditional transfer for Rural Water	503,129	251,564	50%	125,782	125,782	100%
Unspent balances – Conditional Grants	144,693	144,693	100%	36,173	0	0%
Multi-Sectoral Transfers to LLGs	450	450	100%	113	0	0%
<b>Total Revenues</b>	<b>863,684</b>	<b>482,002</b>	<b>56%</b>	<b>215,921</b>	<b>170,833</b>	<b>79%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	215,413	74,807	35%	53,853	40,111	74%
Wage	7,302	10,288	141%	1,826	5,144	282%
Non Wage	208,111	64,519	31%	52,028	34,968	67%
<i>Development Expenditure</i>	648,272	92,881	14%	162,068	19,937	12%
Domestic Development	648,272	92,881	14%	162,068	19,937	12%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>863,684</b>	<b>167,688</b>	<b>19%</b>	<b>215,921</b>	<b>60,049</b>	<b>28%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		10,489	5%			
<i>Development Balances</i>		303,825	47%			
Domestic Development		303,825	47%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>314,314</b>	<b>36%</b>			

The water sector received Ushs. 170,833,000 out of Ushs. 215,921,000 representing 79% of the quarterly budget. Cumulatively in the two quarters the sector received Ushs. 482,002 representing 56% of the annual budget. The sector was able to spend Ushs. 60,049,000 in the second quarter representing 28% of the release living Ushs. 314,314,000 on account by the end of the quarter.

*Reasons that led to the department to remain with unspent balances in section C above*

We pay for completed works or high values of works done. Works were not yet started as contractors were for mobilisations.

### (ii) Highlights of Physical Performance

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 0981 Rural Water Supply and Sanitation</b>		

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 7b: Water**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
No. of supervision visits during and after construction	175	0
No. of water points tested for quality	18	0
No. of District Water Supply and Sanitation Coordination Meetings	4	1
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	0
No. of sources tested for water quality	18	0
No. of water points rehabilitated	15	1
% of rural water point sources functional (Shallow Wells )	80	0
No. of water and Sanitation promotional events undertaken	28	3
No. of water user committees formed.	27	14
No. Of Water User Committee members trained	243	54
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	0
No. of public latrines in RGCs and public places	1	0
No. of springs protected	6	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump) (PRDP)	7	0
No. of deep boreholes drilled (hand pump, motorised)	16	0
<b>Function Cost (US\$ '000)</b>	<b>849,684</b>	<b>160,688</b>
<b>Function: 0982 Urban Water Supply and Sanitation</b>		
No. of new connections		1
<b>Function Cost (US\$ '000)</b>	<b>14,000</b>	<b>7,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>863,684</b>	<b>167,688</b>

Advocacy training done in all sub counties. Pre-construction trainings done at all 14 borehole sites. No physical achievement but contractors procured and contracts signed for fourteen (14) Borehole constructions and seven (7) Shallow well constructions.

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 8: Natural Resources****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	173,368	82,946	48%	43,340	33,360	77%
Conditional Grant to District Natural Res. - Wetlands (	51,419	25,710	50%	12,855	12,855	100%
Locally Raised Revenues	8,176	43	1%	2,044	14	1%
Unspent balances – Other Government Transfers	7	0	0%	0	0	
Multi-Sectoral Transfers to LLGs	34,745	30,337	87%	8,686	7,030	81%
District Unconditional Grant - Non Wage	3,558	3,935	111%	889	2,000	225%
Transfer of District Unconditional Grant - Wage	75,463	22,921	30%	18,866	11,460	61%
<i>Development Revenues</i>	49,657	0	0%	12,414	0	0%
Multi-Sectoral Transfers to LLGs	49,657	0	0%	12,414	0	0%
<b>Total Revenues</b>	<b>223,026</b>	<b>82,946</b>	<b>37%</b>	<b>55,755</b>	<b>33,360</b>	<b>60%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	173,368	74,542	43%	43,341	30,985	71%
Wage	93,319	29,713	32%	23,328	14,856	64%
Non Wage	80,050	44,829	56%	20,012	16,129	81%
<i>Development Expenditure</i>	49,657	0	0%	12,414	0	0%
Domestic Development	49,657	0	0%	12,414	0	0%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>223,025</b>	<b>74,542</b>	<b>33%</b>	<b>55,755</b>	<b>30,985</b>	<b>56%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		8,404	5%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>8,404</b>	<b>4%</b>			

The Natural Resources department expected to receive Ushs. 55,755,000 in second quarter but was able to receive Ushs. 33,360,000 representing 60% of the quarterly plan and cumulatively for the two quarter the department receive Ushs. 82,946,000 representing 37% of the annual budget. This poor performance is due to low performance under district unconditional grant wages as we had planned for staff to be recruited who are not recruited to date, local revenue which was not allocated to the department, multi sectoral transferes. The department was able to spend Ushs. 30,985,000 representing 56% of the quarterly budget and cumulatively Ushs. 74,542,000 in the two quarters representing 33% of the annual budget. Living a balance of Ushs. 8,404,000 on account at the end of the quarter.

*Reasons that led to the department to remain with unspent balances in section C above*

The balance was for establishing nursery bed which work delayed to take off in the quarter it is yet been established so funds have not been paid.

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 0983 Natural Resources Management</b>		

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 8: Natural Resources**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
Area (Ha) of trees established (planted and surviving)	5	1
No. of community members trained (Men and Women) in forestry management	200	50
No. of monitoring and compliance surveys/inspections undertaken	4	1
No. of Water Shed Management Committees formulated	7	3
No. of Wetland Action Plans and regulations developed	4	1
No. of community women and men trained in ENR monitoring	4	1
No. of community women and men trained in ENR monitoring (PRDP)	540	175
No. of monitoring and compliance surveys undertaken	4	1
No. of environmental monitoring visits conducted (PRDP)	4	1
No. of new land disputes settled within FY	4	1
<b>Function Cost (US\$ '000)</b>	223,025	<b>74,542</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>223,025</b>	<b>74,542</b>

Trained 50 community members on forestry management, carried out one monitoring and compliance survey, formulated 3 water shed management committees, developed one wetland action plan, carried one training on environmental monitoring for 175 community members, settled one land dispute

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 9: Community Based Services****(i) Highlights of Revenue and Expenditure**

<i>US\$ Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	266,993	92,299	35%	66,748	49,773	75%
Conditional Grant to Functional Adult Lit	10,095	5,048	50%	2,524	2,524	100%
Conditional Grant to Community Devt Assistants Non	2,557	1,278	50%	639	639	100%
Conditional Grant to Women Youth and Disability Gr	9,208	4,604	50%	2,302	2,302	100%
Conditional transfers to Special Grant for PWDs	19,224	9,612	50%	4,806	4,806	100%
Locally Raised Revenues	6,550	890	14%	1,638	68	4%
Unspent balances – Other Government Transfers	53,038	0	0%	13,260	0	0%
Multi-Sectoral Transfers to LLGs	50,444	19,777	39%	12,611	17,306	137%
District Unconditional Grant - Non Wage	3,532	6,196	175%	883	2,696	305%
District Equalisation Grant	1,800	505	28%	450	505	112%
Transfer of District Unconditional Grant - Wage	110,545	44,389	40%	27,636	18,928	68%
<i>Development Revenues</i>	2,908,261	2,335,655	80%	727,065	1,701,748	234%
Donor Funding		33,004		0	33,004	
LGMSD (Former LGDP)	77,515	38,721	50%	19,379	19,339	100%
Unspent balances – Conditional Grants	11,111	39,802	358%	2,778	0	0%
Other Transfers from Central Government	2,806,135	2,224,129	79%	701,534	1,649,405	235%
Multi-Sectoral Transfers to LLGs	3,500	0	0%	875	0	0%
District Unconditional Grant - Non Wage	10,000	0	0%	2,500	0	0%
<b>Total Revenues</b>	<b>3,175,254</b>	<b>2,427,954</b>	<b>76%</b>	<b>793,814</b>	<b>1,751,521</b>	<b>221%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	266,993	81,931	31%	66,748	44,071	66%
Wage	123,787	44,818	36%	30,947	22,409	72%
Non Wage	143,206	37,113	26%	35,802	21,662	61%
<i>Development Expenditure</i>	2,908,261	951,387	33%	727,065	321,759	44%
Domestic Development	2,908,261	933,182	32%	727,065	303,554	42%
Donor Development	0	18,205		0	18,205	
<b>Total Expenditure</b>	<b>3,175,254</b>	<b>1,033,319</b>	<b>33%</b>	<b>793,813</b>	<b>365,830</b>	<b>46%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		10,367	4%			
<i>Development Balances</i>		1,384,268	48%			
Domestic Development		1,369,469	47%			
Donor Development		14,799				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>1,394,635</b>	<b>44%</b>			

This second quarter 2014/2015 Financial Year, the Department planned to receive 1,303,702,726/= but we actually received 1,757,617,956/= from Block Grant, PAF, NUSAF2, CDD, Youth Livelihood Program and UNICEF, contributing to 135%. However, the over all expenditure was 329,855,335/= representing only about 19% performance. This very low performance was due to the fact that the bulk of the money which under NUSAF2 was received at the end of the quarter and the actual expenditure will be in third quarter while under UNICEF, some activities were implemented during the quarter and others will be implemented in third quarter since they have to flow in a particular order.

*Reasons that led to the department to remain with unspent balances in section C above*

The budget out turns for Probation, Gender and culture are not adequate to conduct the activities on a quarterly basis and hence the planned activities will be conducted in third and fourth quarters after accumulation of the funds.

**(ii) Highlights of Physical Performance**

<i>Function Indicator</i>	<b>Approved Budget and</b>	<b>Cumulative Expenditure</b>
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# Vote: 563

Koboko District

# 2014/15 Quarter 2

## Workplan 9: Community Based Services

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
<b>Function: 1081 Community Mobilisation and Empowerment</b>		
No. of children settled	2	0
No. of Active Community Development Workers	15	15
No. FAL Learners Trained	2213	0
No. of children cases ( Juveniles) handled and settled	10	1
No. of Youth councils supported	7	3
No. of women councils supported	4	1
<b>Function Cost (UShs '000)</b>	<b>3,175,254</b>	<b>1,033,319</b>
<b>Cost of Workplan (UShs '000):</b>	<b>3,175,254</b>	<b>1,033,319</b>

The Department undertook procurement reviews for 49 CIR Sub Projects, Sub Project Accountability Mop up, Submitted second quarter Financial & Progress report to OPM and funded 11 CIR Sub Projects under NUSAF2; Quarterly Report Submitted to MGLSD & Follow up of Youth Interest Groups for repayment under YLP; 3 coordination meetings for the interest groups and 1 coordination meeting for the Youth Centre management committee; 1 International Disability Day; Technical supervision under FAL; Sensitization of Employers & Employees on their rights and obligations.

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 10: Planning****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	610,686	539,637	88%	27,134	19,373	71%
Conditional Grant to PAF monitoring	40,595	20,998	52%	10,149	10,499	103%
Locally Raised Revenues	4,200	1,000	24%	1,050	0	0%
Unspent balances – UnConditional Grants	1	0	0%	0	0	0%
Other Transfers from Central Government	502,150	502,150	100%	0	0	0%
Multi-Sectoral Transfers to LLGs	3,007	2,464	82%	752	1,862	248%
District Unconditional Grant - Non Wage	4,591	4,000	87%	1,148	3,000	261%
District Equalisation Grant	9,168	1,000	11%	2,292	0	0%
Transfer of District Unconditional Grant - Wage	46,976	8,025	17%	11,744	4,013	34%
<i>Development Revenues</i>	21,542	63,680	296%	5,386	58,462	1086%
Donor Funding		53,244		0	53,244	
LGMSD (Former LGDP)	20,876	10,436	50%	5,219	5,218	100%
Multi-Sectoral Transfers to LLGs	666	0	0%	167	0	0%
<b>Total Revenues</b>	<b>632,228</b>	<b>603,317</b>	<b>95%</b>	<b>32,519</b>	<b>77,835</b>	<b>239%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	610,686	518,058	85%	27,134	40,462	149%
Wage	46,976	8,025	17%	11,744	4,013	34%
Non Wage	563,710	510,033	90%	15,390	36,449	237%
<i>Development Expenditure</i>	21,542	58,302	271%	5,386	58,302	1083%
Domestic Development	21,542	5,058	23%	5,386	5,058	94%
Donor Development	0	53,244		0	53,244	
<b>Total Expenditure</b>	<b>632,228</b>	<b>576,360</b>	<b>91%</b>	<b>32,520</b>	<b>98,764</b>	<b>304%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		21,579	4%			
<i>Development Balances</i>		5,378	25%			
Domestic Development		5,378	25%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>26,957</b>	<b>4%</b>			

The Planning Unit planned to receive a total of Ushs. 32,519,000 in second quarter but was able to receive Ushs. 77,835,000 representing 239% of the quarterly revenue performance and in two quarters the department was able to receive Ushs. 603,317,000 representing 95% of the annual departmental budget. This high performance is attributed to over performance under donor funding which was received from UNICEF for birth and death registration which was not planned, and most of the revenue sources to the unit performed higher as many priority activities like budget conference had to be funded and Koboko day under the department. By the end of the quarter the department was able to spend Ushs. 98,764,000 representing 304% of the departmental budget and Ushs. 576,360,000 in the two quarters representing 91% of the total annual budget for the department. Living Ushs. 26,957,000 on account at the end of the quarter for printing and issuing the birth certificates

*Reasons that led to the department to remain with unspent balances in section C above*

We could not print and issue the birth certificates as the process of data entry had not started as the district had not opened an account with Uganda Registration service bureau.

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 1383 Local Government Planning Services</b>		

**Vote: 563** Koboko District**2014/15 Quarter 2*****Workplan 10: Planning***

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
No of qualified staff in the Unit	2	1
No of Minutes of TPC meetings	12	6
<b><i>Function Cost (UShs '000)</i></b>	632,228	<b><i>576,360</i></b>
<b>Cost of Workplan (UShs '000):</b>	<b>632,228</b>	<b>576,360</b>

Carried out the census 2014, registered all the children under the age of five in the whole district, carried out one monitoring activity, paid for project designing, produced final Performance contract and submitted to MoFPED

**Vote: 563** Koboko District**2014/15 Quarter 2****Workplan 11: Internal Audit****(i) Highlights of Revenue and Expenditure**

<i>UShs Thousand</i>	<b>Approved Budget</b>	<b>Cumulative Outturn</b>	<b>% Budget</b>	<b>Plan for Quarter</b>	<b>Quarter Outturn</b>	<b>% Q Plan</b>
<b>A: Breakdown of Workplan Revenues:</b>						
<i>Recurrent Revenues</i>	71,974	26,040	36%	17,993	14,176	79%
Conditional Grant to PAF monitoring	1,400	0	0%	350	0	0%
Locally Raised Revenues	1,541	0	0%	385	0	0%
Multi-Sectoral Transfers to LLGs	19,400	8,381	43%	4,850	4,797	99%
District Unconditional Grant - Non Wage	4,153	4,000	96%	1,038	3,000	289%
District Equalisation Grant	1,500	1,000	67%	375	0	0%
Transfer of District Unconditional Grant - Wage	43,980	12,659	29%	10,995	6,378	58%
<i>Development Revenues</i>	500	0	0%	125	0	0%
Multi-Sectoral Transfers to LLGs	500	0	0%	125	0	0%
<b>Total Revenues</b>	<b>72,474</b>	<b>26,040</b>	<b>36%</b>	<b>18,118</b>	<b>14,176</b>	<b>78%</b>
<b>B: Overall Workplan Expenditures:</b>						
<i>Recurrent Expenditure</i>	71,973	25,606	36%	17,993	14,194	79%
Wage	54,180	18,014	33%	13,545	9,509	70%
Non Wage	17,793	7,591	43%	4,448	4,685	105%
<i>Development Expenditure</i>	500	0	0%	125	0	0%
Domestic Development	500	0	0%	125	0	0%
Donor Development	0	0		0	0	
<b>Total Expenditure</b>	<b>72,473</b>	<b>25,606</b>	<b>35%</b>	<b>18,118</b>	<b>14,194</b>	<b>78%</b>
<b>C: Unspent Balances:</b>						
<i>Recurrent Balances</i>		434	1%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
<b>Total Unspent Balance (Provide details as an annex)</b>		<b>434</b>	<b>1%</b>			

Audit department planned to receive Ushs. 18,118,000 in the second quarter but was able to receive Ushs. 14,174,000 representing 78% of the quarterly plan, cumulatively the department received Ushs. 26,040,000 in the two quarters representing 36% of the total annual departmental budget. This poor performance is due to poor performance under PAF M&A which was spent from Planning Unit account, local revenues, equalization grant but there was high performance under district unconditional grant to compensate for non remittance of local revenue to the department. By the end of the quarter the department was able to spend Ushs. 14,194,000 representing 78% of the quarterly departmental budget and Ushs. 25,606,000 in the two quarters representing 35% of the annual departmental budget. Living only Ushs. 434,000 on account.

*Reasons that led to the department to remain with unspent balances in section C above*

This was meant for stationary supplied but not yet taken to charge by stores

**(ii) Highlights of Physical Performance**

<i>Function, Indicator</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>
<b>Function: 1482 Internal Audit Services</b>		
No. of Internal Department Audits	4	2
Date of submitting Quarterly Internal Audit Reports	15/10/2014	30/1/15
<b>Function Cost (UShs '000)</b>	<b>72,473</b>	<b>25,606</b>
<b>Cost of Workplan (UShs '000):</b>	<b>72,473</b>	<b>25,606</b>

Quarterly financial audit done and reports produced and disseminated to relevant stakeholders

**Vote: 563** Koboko District

**2014/15 Quarter 2**

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*Workplan 11: Internal Audit*