

# Vote: 512 Kabale District

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## Structure of Performance Contract

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### Terms and Conditions

#### Executive Summary

**A: Revenue Performance and Plans FY 2015/16**

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

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## Terms and Conditions

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

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

The Accounting Officer for Vote 512 Kabale District undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

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

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

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2015/16 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

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

**Permanent Secretary / Secretary to Treasury**

Date:

Date:

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

# Vote: 512 Kabale District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,555,958	662,804	1,711,967
2a. Discretionary Government Transfers	4,289,250	2,473,686	4,515,527
2b. Conditional Government Transfers	35,956,868	25,891,231	44,058,614
2c. Other Government Transfers	1,765,264	2,387,550	2,103,927
3. Local Development Grant	677,607	572,410	707,607
4. Donor Funding	1,385,378	713,401	922,170
<b>Total Revenues</b>	<b>45,630,324</b>	<b>32,701,083</b>	<b>54,019,812</b>

### Planned Revenues for 2015/16

The District is projecting to receive 54,019,812,000 in the financial year 2015/2016 compared to 45,630,324,000 in the financial year 2014/2015 reflecting a budget increase of 18.4%. The increase is a result of allocation of pensions for teachers and local governments, 646,000,000 increase on unconditional, salary grants enhancement and local revenue from royalties.

### Expenditure Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,152,034	1,196,178	2,042,157
2 Finance	713,814	554,730	835,313
3 Statutory Bodies	1,508,565	708,754	8,481,336
4 Production and Marketing	1,391,010	503,410	942,413
5 Health	6,748,312	4,550,373	7,152,771
6 Education	28,449,426	20,668,809	29,843,843
7a Roads and Engineering	1,857,618	1,236,313	2,177,085
7b Water	1,099,639	430,252	767,342
8 Natural Resources	307,956	100,515	311,992
9 Community Based Services	1,144,659	416,138	1,146,410
10 Planning	160,608	1,470,629	184,467
11 Internal Audit	96,681	75,909	134,682
<b>Grand Total</b>	<b>45,630,324</b>	<b>31,912,010</b>	<b>54,019,812</b>
Wage Rec't:	30,740,646	21,533,361	32,642,407
Non Wage Rec't:	10,600,442	8,600,461	17,819,266
Domestic Dev't	2,903,858	1,093,561	2,635,968
Donor Dev't	1,385,378	684,626	922,170

### Planned Expenditures for 2015/16

Facilitating private enterprises for increased investment, employment and economic growth.  
 Commercializing Production and Productivity in Primary growth Sectors especially agriculture.  
 Enhancing sustained capacity through expansion of local revenue tax base.  
 Increase the stock and quality of strategic infrastructure to accelerate the district's competitiveness.  
 Enhancing social service delivery. Enhancing efficiency in government management

# Vote: 512 Kabale District

## A. Revenue Performance and Plans

### (i) Conditional and Discretionary Transfers to the Local Government

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>Agriculture</b>	<b>918,543</b>	<b>364,939</b>	<b>322,128</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>436,014</b>	<b>245,510</b>	<b>187,214</b>
o\w Conditional Grant to Agric. Ext Salaries	66,919	0	187,214
o\w NAADS (Districts) - Wage	369,095	245,510	0
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>116,515</b>	<b>119,429</b>	<b>134,914</b>
o\w Conditional transfers to Production and Marketing	116,515	119,429	134,914
<b>121470 Development Grant</b>	<b>366,014</b>	<b>0</b>	<b>0</b>
o\w Conditional Grant for NAADS	366,014	0	0
<b>Education</b>	<b>27,985,321</b>	<b>20,407,885</b>	<b>29,296,299</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>22,586,582</b>	<b>16,318,019</b>	<b>24,499,326</b>
o\w Conditional Grant to Tertiary Salaries	843,880	475,809	570,087
o\w Conditional Grant to Secondary Salaries	3,979,633	2,678,777	4,209,110
o\w Conditional Grant to Primary Salaries	17,763,069	13,163,433	19,720,129
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>4,860,390</b>	<b>3,630,853</b>	<b>4,344,004</b>
o\w Conditional transfers to School Inspection Grant	86,358	64,692	70,619
o\w Conditional Transfers for Non Wage Community Polytechnics	88,789	63,664	58,400
o\w Conditional Transfers for Non Wage Technical & Farm Schools	160,984	120,738	98,000
o\w Conditional Transfers for Primary Teachers Colleges	480,893	363,237	368,220
o\w Conditional Grant to Secondary Education	2,069,550	1,553,142	1,810,200
o\w Conditional Grant to Primary Education	1,320,011	975,027	1,400,660
o\w Conditional Grant to Health Training Schools	653,805	490,353	537,905
<b>121470 Development Grant</b>	<b>538,350</b>	<b>459,013</b>	<b>452,969</b>
o\w Construction of Secondary Schools	327,698	279,194	246,232
o\w Conditional Grant to SFG	210,652	179,819	206,737
<b>Health</b>	<b>5,551,870</b>	<b>4,119,422</b>	<b>6,057,128</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>4,565,919</b>	<b>3,359,466</b>	<b>5,222,884</b>
o\w Conditional Grant to PHC Salaries	4,565,919	3,359,466	5,222,884
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>788,189</b>	<b>591,141</b>	<b>792,870</b>
o\w Conditional Grant to PHC- Non wage	293,940	220,455	298,621
o\w Conditional Grant to NGO Hospitals	494,249	370,686	494,249
<b>121470 Development Grant</b>	<b>197,762</b>	<b>168,815</b>	<b>41,374</b>
o\w Conditional Grant to PHC - development	197,762	168,815	41,374
<b>Water and Environment</b>	<b>736,053</b>	<b>588,946</b>	<b>746,053</b>
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>379,924</b>	<b>284,943</b>	<b>389,924</b>
o\w Conditional Grant to Urban Water	350,000	262,500	360,000
o\w Sanitation and Hygiene	22,000	16,500	22,000
o\w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	7,924	5,943	7,924
<b>121470 Development Grant</b>	<b>356,129</b>	<b>304,003</b>	<b>356,129</b>
o\w Conditional transfer for Rural Water	356,129	304,003	356,129

# Vote: 512 Kabale District

## A. Revenue Performance and Plans

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>Social Development</b>	<b>84,579</b>	<b>63,432</b>	<b>84,579</b>
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>84,579</b>	<b>63,432</b>	<b>84,579</b>
o\w Conditional Grant to Community Devt Assistants Non Wage	5,264	3,948	5,264
o\w Conditional Grant to Functional Adult Lit	20,782	15,585	20,782
o\w Conditional Grant to Women Youth and Disability Grant	18,956	14,217	18,956
o\w Conditional transfers to Special Grant for PWDs	39,576	29,682	39,576
<b>Support Services</b>	<b>466,156</b>	<b>230,736</b>	<b>7,343,138</b>
<b>121469 Support Services Conditional Grant (Non-Wage)</b>	<b>466,156</b>	<b>230,736</b>	<b>7,343,138</b>
o\w Conditional Grant to PAF monitoring	98,745	74,058	98,351
o\w Pension for Teachers	0	0	2,257,132
o\w Conditional Grant to IFMS Running Costs	30,000	22,500	30,000
o\w Pension and Gratuity for Local Governments	0	0	4,502,229
o\w Conditional transfers to DSC Operational Costs	103,985	77,988	103,985
o\w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	205,306	35,100	323,320
o\w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	28,120	21,090	28,120
<b>District Discretionary</b>	<b>4,533,718</b>	<b>2,716,198</b>	<b>5,131,331</b>
<b>121401 District Unconditional Grant (Non-Wage)</b>	<b>1,035,531</b>	<b>776,649</b>	<b>1,681,680</b>
o\w District Unconditional Grant - Non Wage	1,035,531	776,649	1,681,680
<b>121426 District Discretionary Development Grant</b>	<b>677,607</b>	<b>572,410</b>	<b>707,607</b>
o\w LGMSD (Former LGDP)	677,607	572,410	707,607
<b>121451 District Unconditional Grant (Wage)</b>	<b>2,820,580</b>	<b>1,367,139</b>	<b>2,742,044</b>
o\w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	189,821	99,161	184,954
o\w Conditional Grant to DSC Chairs' Salaries	24,523	16,710	24,336
o\w Transfer of District Unconditional Grant - Wage	2,606,236	1,251,268	2,532,755
<b>Urban Discretionary</b>	<b>647,483</b>	<b>445,770</b>	<b>301,092</b>
<b>121402 Urban Unconditional Grant (Non-Wage)</b>	<b>271,902</b>	<b>203,928</b>	<b>254,238</b>
o\w Urban Unconditional Grant - Non Wage	271,902	203,928	254,238
<b>121450 Urban Unconditional Grant (Wage)</b>	<b>375,581</b>	<b>241,842</b>	<b>46,854</b>
o\w Transfer of Urban Unconditional Grant - Wage	375,581	241,842	46,854
<b>Total Revenues</b>	<b>40,923,724</b>	<b>28,937,327</b>	<b>49,281,747</b>
	<i>o\w Wage</i>	<i>30,784,676</i>	<i>21,531,976</i>
	<i>o\w Non Wage</i>	<i>8,003,186</i>	<i>15,025,347</i>
	<i>o\w Development</i>	<i>2,135,862</i>	<i>1,558,078</i>

## (ii) Other Local Government Revenues

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>1,555,958</b>	<b>662,804</b>	<b>1,711,967</b>

# Vote: 512 Kabale District

## A. Revenue Performance and Plans

US\$ 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
o/w Park Fees/Boda Boda	28,945	41,335	28,945
o/w Agency Fees(Tender Fees)	29,864	36,564	29,864
o/w Application Fees (Loans)	13,090	7,807	13,090
o/w Business licences	92,381	49,617	92,381
o/w Land Fees (Kiruruma Farm)	59,275	563	11,800
o/w Lands and Surveys	37,223	17,215	47,223
o/w Liquor licences	36,983	21,029	36,983
o/w Local Hotel Tax	10,500	2,008	10,500
o/w Local Service Tax	195,854	153,696	195,854
o/w Market Fees	249,831	174,550	249,831
o/w Miscellaneous	67,600	11,529	94,543
o/w Advertisements/Billboards	7,300	5,348	17,300
o/w Other fees and Charges/miscellaneous	35,654	93,934	152,936
o/w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	27,976	11,252	27,976
o/w Rent KDA houses	41,202	14,540	41,202
o/w Unspent balances – Locally Raised Revenues	441	0	
o/w Royalties	9,949	2,250	54,949
o/w Sale of plots in KMC	557,800	0	540,000
o/w Sale of scrap	36,190	0	36,190
o/w Rent & Rates (Forestry)	17,900	19,569	30,400
<b>2c. Other Government Transfers</b>	<b>1,765,264</b>	<b>2,387,550</b>	<b>2,103,927</b>
o/w UNEB-PLE exams		21,142	
o/w CAIP 3 Ministry of Local Government.	42,900	0	42,900
o/w DICOSS-MINISTRY OF TRADE	28,176	19,919	28,176
o/w MoGLSD	333,174	28,356	333,174
o/w Unspent balances – Conditional Grants	23,307	32,284	17,354
o/w UBOS-Census 2014		1,343,284	
o/w Ministry of Trade and Industry		0	70,000
o/w Roads maintenance - Uganda Road Fund	1,337,707	942,567	1,612,323
<b>4. Donor Funding</b>	<b>1,385,378</b>	<b>713,401</b>	<b>922,170</b>
o/w Unspent balances - donor	10,866	27,481	
o/w Global Fund-Ministry of Health	228,475	467	89,102
o/w WHO		297,989	
o/w USAID/SDS-HIV/AIDS	556,754	135,826	556,754
o/w WASH Plus	312,968	18,352	
o/w UNICEF-Community Based Nutrition	276,315	233,287	276,315
<b>Total Revenues</b>	<b>4,706,600</b>	<b>3,763,756</b>	<b>4,738,064</b>
<b>Grand Total</b>	<b>45,630,324</b>	<b>32,701,083</b>	<b>54,019,812</b>

### Planned Revenues for 2015/16

#### (i) Locally Raised Revenues

The district is anticipating collecting 1,711,967,000 from local revenue which forms 3.2% of the total budget compared to 3.4% in 2014/2015 financial year budget reflecting an increase of 7.1%. The district received a compensation of 53,000,000 from UNRA in addition to 78,000,000 under royalties and as well as electoral commission rent arrears. Focus on best management mechanisms of local revenue enhancement especially in contract management.

# Vote: 512 Kabale District

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## A. Revenue Performance and Plans

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### *(ii) Central Government Transfers*

The district is anticipating to receive 95.1% of the District Budget from transfers of the financial year 2015/2016 compared to 93.6% in 2014/2015 FY. This increase was due to additional allocation budget allocation under unconditional grant to improve service delivery in addition to increase in salary grants and enhancement of transfers to Councilors allowances & Ex- Gratia for LLGs in addition to Pension for teachers and pension and gratuity for Local Governments.

### *(iii) Donor Funding*

The district is forecasting to receive 1.7% of the total district budget from Donor funding compared to 3.1% of financial year 2014/2015 budget reflecting a reduction 39.9%. This reduction was attributed to unfulfilled promises from Global Fund and wash plus funding in 2015/2016. The major funder under Donor is USAID under Strengthening Decentralization for Sustainability (SDS). This drop was attributed to lack of information regarding the commitment of Donors to support the district budget.

# Vote: 512 Kabale District

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,812,458</b>	<b>1,087,999</b>	<b>1,696,992</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>93,539</b>	<b>115,893</b>	<b>240,687</b>
o/w District Unconditional Grant - Non Wage	93,539	115,893	240,687
<i>District Unconditional Grant (Wage)</i>	<b>959,656</b>	<b>407,462</b>	<b>886,175</b>
o/w Transfer of District Unconditional Grant - Wage	959,656	407,462	886,175
<i>Support Services Conditional Grant (Non-Wage)</i>	<b>62,826</b>	<b>47,120</b>	<b>62,826</b>
o/w Conditional Grant to PAF monitoring	32,826	24,620	32,826
o/w Conditional Grant to IFMS Running Costs	30,000	22,500	30,000
<i>Other Revenues</i>	<b>696,436</b>	<b>517,524</b>	<b>507,304</b>
o/w Other Transfers from Central Government		14,800	0
o/w Multi-Sectoral Transfers to LLGs	562,654	448,842	359,736
o/w Locally Raised Revenues	133,783	53,881	147,568
<b>Development Revenues</b>	<b>339,576</b>	<b>156,578</b>	<b>345,166</b>
<i>District Unconditional Grant (Non-Wage)</i>		<b>5,683</b>	<b>7,000</b>
o/w District Unconditional Grant - Non Wage		5,683	7,000
<i>District Discretionary Development Grant</i>	<b>121,763</b>	<b>122,356</b>	<b>121,869</b>
o/w LGMSD (Former LGDP)	121,763	122,356	121,869
<i>Other Revenues</i>	<b>217,813</b>	<b>28,539</b>	<b>216,296</b>
o/w Unspent balances – Conditional Grants	120	0	
o/w Multi-Sectoral Transfers to LLGs	209,489	25,222	209,489
o/w Locally Raised Revenues	8,204	3,317	6,808
<b>Total Revenues</b>	<b>2,152,034</b>	<b>1,244,577</b>	<b>2,042,157</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>1,812,458</b>	<b>1,082,611</b>	<b>1,696,992</b>
Wage	1,153,190	496,361	886,175
Non Wage	659,267	586,251	810,816
<b>Development Expenditure</b>	<b>339,576</b>	<b>113,566</b>	<b>345,166</b>
Domestic Development	339,576	113,566	345,166
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,152,034</b>	<b>1,196,178</b>	<b>2,042,157</b>

#### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expected to receive 3.8% of the total district budget compared to 4.8% during the financial year 2014/2015. Of the total budget of the department, 16.9% will cater for development activities while 39.7% will cater for recurrent activities but salaries will form 43.4% of the departmental budget. The drop resulted from a decrease in wage component despite an increase in recurrent and development expenditure.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

# Vote: 512 Kabale District

## Workplan 1a: Administration

### Function: 1381 District and Urban Administration

No. of computers, printers and sets of office furniture purchased		0	15
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
%age of LG establish posts filled	72	72	0
No. of monitoring visits conducted	22	3	0
No. of monitoring reports generated	4	1	0
<b>Function Cost (US\$ '000)</b>	<b>2,152,034</b>	<b>1,196,178</b>	<b>2,042,157</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,152,034</b>	<b>1,196,178</b>	<b>2,042,157</b>

### Planned Outputs for 2015/16

Pay roll management for all staff. Maintain the communication strategy of the district. Appointment and deployment of staff. Coordinate Government programs and development partners for improved delivery. Ensure compliance with existing government laws and regulations. Renovation of council hall at district headquarters. Staff Skills development of staff. Purchase and supply of 4 tables for CAO(2) and District Chairpeson(2). Purchase and supply of 14 ipads to heads of departments.

## Workplan 2: Finance

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>692,250</b>	<b>553,022</b>	<b>715,313</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>78,187</b>	<b>106,063</b>	<b>104,187</b>
o\w District Unconditional Grant - Non Wage	78,187	106,063	104,187
<b>District Unconditional Grant (Wage)</b>	<b>225,261</b>	<b>192,968</b>	<b>225,261</b>
o\w Transfer of District Unconditional Grant - Wage	225,261	192,968	225,261
<b>Other Revenues</b>	<b>388,803</b>	<b>253,992</b>	<b>385,866</b>
o\w Unspent balances – Locally Raised Revenues	441	441	
o\w Multi-Sectoral Transfers to LLGs	326,615	217,524	319,118
o\w Locally Raised Revenues	61,747	36,027	66,747
<b>Development Revenues</b>	<b>21,564</b>	<b>1,879</b>	<b>120,000</b>
<b>District Unconditional Grant (Non-Wage)</b>		<b>0</b>	<b>120,000</b>
o\w District Unconditional Grant - Non Wage		0	120,000
<b>Other Revenues</b>	<b>21,564</b>	<b>1,879</b>	
o\w Multi-Sectoral Transfers to LLGs	21,564	1,879	
<b>Total Revenues</b>	<b>713,814</b>	<b>554,901</b>	<b>835,313</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>692,250</b>	<b>552,851</b>	<b>715,313</b>
Wage	225,261	238,819	181,231
Non Wage	466,990	314,032	534,082
<b>Development Expenditure</b>	<b>21,564</b>	<b>1,879</b>	<b>120,000</b>
Domestic Development	21,564	1,879	120,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>713,814</b>	<b>554,730</b>	<b>835,313</b>



# Vote: 512 Kabale District

## Workplan 2: Finance

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is anticipating to receive 1.5% of the district total revenue budget compared to 1.6% during the financial year 2014/2015 of which 63.9% will finance recurrent expenditure and 14.5% will cater for development activities. The increase is a result of allocation of 135,000,000 to purchase a vehicle and computerisation of taxpayers.

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

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	30/06/2015	31/3/2015	30/06/2016
Value of LG service tax collection	222089000	68522250	150000000
Value of Hotel Tax Collected	3300000	1025153	3300000
Value of Other Local Revenue Collections	323200000	89046950	125000000
Date of Approval of the Annual Workplan to the Council	30/05/2015	26/3/2015	29/05/2016
Date for presenting draft Budget and Annual workplan to the Council	30/6/2015	26/3/2015	4/4/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2014	31/3/2015	30/09/2015
	<b>Function Cost (UShs '000)</b>	<b>713,814</b>	<b>554,730</b>
	<b>Cost of Workplan (UShs '000):</b>	<b>713,814</b>	<b>554,730</b>
			<b>835,313</b>
			<b>835,313</b>

### Planned Outputs for 2015/16

Local revenue enhanced and administered and financial management practiced. 2014/2015 Final Accounts and monthly financial statements for FY 2015/2016 produced and submitted to relevant authorities in time. Timely disbursement of fund to departments and LLGs in a transparent manner.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,281,633</b>	<b>748,355</b>	<b>8,197,854</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>60,143</b>	<b>118,935</b>	<b>179,672</b>
o/w District Unconditional Grant - Non Wage	60,143	118,935	179,672
<b>District Unconditional Grant (Wage)</b>	<b>285,095</b>	<b>183,269</b>	<b>280,040</b>
o/w Transfer of District Unconditional Grant - Wage	70,751	67,398	70,751
o/w Conditional transfers to Salary and Gratuity for LG elected Political	189,821	99,161	184,954
o/w Conditional Grant to DSC Chairs' Salaries	24,523	16,710	24,336
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>337,411</b>	<b>134,178</b>	<b>7,214,786</b>
o/w Pension for Teachers			2,257,132
o/w Pension and Gratuity for Local Governments			4,502,229
o/w Conditional transfers to DSC Operational Costs	103,985	77,988	103,985
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	205,306	35,100	323,320
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	28,120	21,090	28,120
<b>Other Revenues</b>	<b>598,984</b>	<b>311,974</b>	<b>523,355</b>

# Vote: 512 Kabale District

## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Multi-Sectoral Transfers to LLGs	350,373	226,199	334,488
o/w Locally Raised Revenues	248,611	85,774	188,868
<b>Development Revenues</b>	<b>226,933</b>	<b>360</b>	<b>283,482</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>158,345</b>	<b>0</b>	<b>183,345</b>
o/w District Unconditional Grant - Non Wage	158,345	0	183,345
<b>Other Revenues</b>	<b>68,588</b>	<b>360</b>	<b>100,137</b>
o/w Multi-Sectoral Transfers to LLGs	1,832	360	1,832
o/w Locally Raised Revenues	66,756	0	98,305
<b>Total Revenues</b>	<b>1,508,565</b>	<b>748,715</b>	<b>8,481,336</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,281,633	708,394	8,197,854
Wage	300,980	183,418	280,040
Non Wage	980,653	524,976	7,917,814
<i>Development Expenditure</i>	226,933	360	283,482
Domestic Development	226,933	360	283,482
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,508,565</b>	<b>708,754</b>	<b>8,481,336</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is anticipating to receive 15.7% of the district total revenue budget compared to 3.3% during the financial year 2014/2015 of which 96.7% will finance recurrent expenditure and 3.3% will cater for development activities. The increase in the budget allocation was attributed to introduction of new conditional grants that will cater for pensions for teachers and other local government staff.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No. of Land board meetings	4	2	4
No. of Auditor Generals queries reviewed per LG	5	1	5
No. of LG PAC reports discussed by Council	4	3	4
No. of land applications (registration, renewal, lease extensions) cleared	788	159	820
<b>Function Cost (UShs '000)</b>	<b>1,508,565</b>	<b>708,754</b>	<b>8,481,336</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,508,565</b>	<b>708,754</b>	<b>8,481,336</b>

### Planned Outputs for 2015/16

6 Council sessions held. 3 Standing Committee meetings held. 4 District Land Board meetings held. 8 Public accounts Committee meeting held and reports prepared and submitted to the relevant authorities. 40 sittings of the District Service Commission held and 4 quarterly reports submitted. 16 Contracts Committee meetings held, 120 contracts awarded. 200 bid documents prepared, Procurement plan prepared & board of survey conducted. Purchase of double cabin pick up & construction of 20 lockups

## Workplan 4: Production and Marketing

# Vote: 512 Kabale District

## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>865,413</b>	<b>515,809</b>	<b>637,821</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>24,483</b>	<b>16,345</b>	<b>29,483</b>
o\w District Unconditional Grant - Non Wage	24,483	16,345	29,483
<i>District Unconditional Grant (Wage)</i>	<b>284,989</b>	<b>138,037</b>	<b>284,989</b>
o\w Transfer of District Unconditional Grant - Wage	284,989	138,037	284,989
<i>Sector Conditional Grant (Wage)</i>	<b>436,014</b>	<b>245,510</b>	<b>187,214</b>
o\w NAADS (Districts) - Wage	369,095	245,510	
o\w Conditional Grant to Agric. Ext Salaries	66,919	0	187,214
<i>Sector Conditional Grant (Non-Wage)</i>	<b>52,432</b>	<b>74,279</b>	<b>60,711</b>
o\w Conditional transfers to Production and Marketing	52,432	74,279	60,711
<i>Other Revenues</i>	<b>67,494</b>	<b>41,638</b>	<b>75,423</b>
o\w Other Transfers from Central Government	26,346	19,919	28,176
o\w Multi-Sectoral Transfers to LLGs	7,601	9,685	7,601
o\w Locally Raised Revenues	33,547	12,034	39,646
<b>Development Revenues</b>	<b>525,597</b>	<b>50,834</b>	<b>304,592</b>
<i>District Unconditional Grant (Non-Wage)</i>		<b>0</b>	<b>25,400</b>
o\w District Unconditional Grant - Non Wage		0	25,400
<i>Sector Conditional Grant (Non-Wage)</i>	<b>64,083</b>	<b>45,150</b>	<b>74,203</b>
o\w Conditional transfers to Production and Marketing	64,083	45,150	74,203
<i>Development Grant</i>	<b>366,014</b>	<b>0</b>	<b>0</b>
o\w Conditional Grant for NAADS	366,014	0	0
<i>Other Revenues</i>	<b>95,500</b>	<b>5,684</b>	<b>204,989</b>
o\w Unspent balances – Conditional Grants	1,413	3,085	
o\w Other Transfers from Central Government		0	70,000
o\w Multi-Sectoral Transfers to LLGs	94,087	2,599	81,989
o\w Locally Raised Revenues		0	53,000
<b>Total Revenues</b>	<b>1,391,010</b>	<b>566,643</b>	<b>942,413</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<b>865,413</b>	<b>472,957</b>	<b>637,821</b>
Wage	721,004	353,162	472,204
Non Wage	144,409	119,796	165,617
<i>Development Expenditure</i>	<b>525,597</b>	<b>30,453</b>	<b>304,592</b>
Domestic Development	525,597	30,453	304,592
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,391,010</b>	<b>503,410</b>	<b>942,413</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 1.7% of the district total budget compared to 3.1% during the financial year 2014/2015 of which 32.3% will cater for development activities and 67.7% of the revenue will cater recurrent activities of department. The drop in budget was attributed to transformation of NAADS budget to wealth controlled by Central Government. The salaries will form 50.1% of the entire department budget during the financial year 2015/2016.

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

# Vote: 512 Kabale District

## Workplan 4: Production and Marketing

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Advisory Services</b>			
No. of technologies distributed by farmer type	10	0	0
<b>Function Cost (US\$ '000)</b>	<b>838,210</b>	<b>222,435</b>	<b>0</b>
<b>Function: 0182 District Production Services</b>			
No. of Plant marketing facilities constructed	1	0	0
No. of livestock vaccinated	1000	1300	2000
No. of livestock by type undertaken in the slaughter slabs	9720	5673	9720
No. of fish ponds constructed and maintained	2	0	0
Quantity of fish harvested	3000	2005	1000
No of plant marketing facilities constructed	0	0	2
<b>Function Cost (US\$ '000)</b>	<b>526,453</b>	<b>264,517</b>	<b>810,450</b>
<b>Function: 0183 District Commercial Services</b>			
No of awareness radio shows participated in	6	4	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	3	2
No of businesses inspected for compliance to the law	50	47	46
No of businesses assisted in business registration process	8	8	0
No. of enterprises linked to UNBS for product quality and standards	15	13	0
No. of producers or producer groups linked to market internationally through UEPB	1	1	0
No. of market information reports disseminated	52	36	0
No of cooperative groups supervised	72	52	120
No. of cooperative groups mobilised for registration	24	17	24
No. of cooperatives assisted in registration	12	7	36
No. of tourism promotion activities mainstreamed in district development plans	0	0	4
No. of opportunities identified for industrial development	5	6	8
No. of producer groups identified for collective value addition support	5	4	8
No. of value addition facilities in the district	200	150	150
A report on the nature of value addition support existing and needed	Yes	Yes	Yes
No. of Tourism Action Plans and regulations developed	1	0	1
<b>Function Cost (US\$ '000)</b>	<b>26,347</b>	<b>16,458</b>	<b>131,963</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,391,010</b>	<b>503,410</b>	<b>942,413</b>

### Planned Outputs for 2015/16

Procured and supplied Fish nets, Purchased Rabies vaccines to vaccinate 2000 dogs in 6 sub counties. Construction of 2 fish ponds. Constructed Bubare value addition platform and Habuyonza marketing facility. Muko Tourism site development through Landscaping & beautification, opening access routes and installation of water & power of Muko tourism convenient stop over completed. Completed the renovation of commercial office at district headquarters.

### Workplan 5: Health

# Vote: 512 Kabale District

## Workplan 5: Health

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>5,409,786</b>	<b>4,003,217</b>	<b>6,112,099</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>9,214</b>	<b>14,323</b>	<b>16,214</b>
o/w District Unconditional Grant - Non Wage	9,214	14,323	16,214
<i>Sector Conditional Grant (Wage)</i>	<b>4,565,919</b>	<b>3,359,466</b>	<b>5,222,884</b>
o/w Conditional Grant to PHC Salaries	4,565,919	3,359,466	5,222,884
<i>Sector Conditional Grant (Non-Wage)</i>	<b>788,189</b>	<b>591,141</b>	<b>792,870</b>
o/w Conditional Grant to PHC- Non wage	293,940	220,455	298,621
o/w Conditional Grant to NGO Hospitals	494,249	370,686	494,249
<i>Other Revenues</i>	<b>46,463</b>	<b>38,287</b>	<b>80,131</b>
o/w Multi-Sectoral Transfers to LLGs	35,331	28,590	23,699
o/w Locally Raised Revenues	11,132	9,697	56,432
<b>Development Revenues</b>	<b>1,338,527</b>	<b>857,394</b>	<b>1,040,672</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>5,000</b>	<b>0</b>	
o/w District Unconditional Grant - Non Wage	5,000	0	
<i>District Discretionary Development Grant</i>	<b>23,226</b>	<b>0</b>	<b>21,745</b>
o/w LGMSD (Former LGDP)	23,226	0	21,745
<i>Development Grant</i>	<b>197,762</b>	<b>168,815</b>	<b>41,374</b>
o/w Conditional Grant to PHC - development	197,762	168,815	41,374
<i>Other Revenues</i>	<b>1,112,539</b>	<b>688,579</b>	<b>977,553</b>
o/w Unspent balances – Conditional Grants	7,343	0	
o/w Multi-Sectoral Transfers to LLGs	134,559	58,671	157,335
o/w Locally Raised Revenues	2,581	0	2,400
o/w Donor Funding	968,057	629,908	817,818
<b>Total Revenues</b>	<b>6,748,312</b>	<b>4,860,612</b>	<b>7,152,771</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<b>5,409,786</b>	<b>3,875,122</b>	<b>6,112,099</b>
Wage	4,580,792	3,370,260	5,222,884
Non Wage	828,994	504,862	889,215
<i>Development Expenditure</i>	<b>1,338,527</b>	<b>675,251</b>	<b>1,040,672</b>
Domestic Development	370,470	73,929	222,854
Donor Development	968,057	601,323	817,818
<b>Total Expenditure</b>	<b>6,748,312</b>	<b>4,550,373</b>	<b>7,152,771</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 13.2% of the district total budget compared to 3.1% during the financial year 2014/2015 of which 3.1% will cater for development activities, 85.5% of the revenue will cater recurrent activities while 11.4% will finance donor driven initiatives. . The increase in budget was attributed by salary enhancement of health staff in the financial year and more allocation to cater for Doctors allowances under District unconditional and local revenue.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

# Vote: 512 Kabale District

## Workplan 5: Health

	outputs	End March	outputs
<b>Function: 0881 Primary Healthcare</b>			
Number of inpatients that visited the Govt. health facilities.	22500	15139	21334
No. and proportion of deliveries conducted in the Govt. health facilities	10400	8458	10522
%age of approved posts filled with qualified health workers	65	62	65
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	75	75	75
No. of children immunized with Pentavalent vaccine	14132	12768	21820
No of staff houses rehabilitated	0	0	1
No of OPD and other wards rehabilitated	4	4	0
No of theatres rehabilitated	0	0	6
Number of inpatients that visited the NGO hospital facility	4500	2525	3680
No. and proportion of deliveries conducted in NGO hospitals facilities.	350	236	350
Number of outpatients that visited the NGO hospital facility	5000	10697	12000
Number of outpatients that visited the NGO Basic health facilities	42250	41399	50000
Number of inpatients that visited the NGO Basic health facilities	6000	4179	5826
No. and proportion of deliveries conducted in the NGO Basic health facilities	2300	1633	2320
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2800	2548	3000
Number of trained health workers in health centers	500	440	500
No.of trained health related training sessions held.	120	90	120
Number of outpatients that visited the Govt. health facilities.	772800	566953	729332
<b>Function Cost (US\$ '000)</b>	<b>6,748,312</b>	<b>4,550,373</b>	<b>7,152,771</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>6,748,312</b>	<b>4,550,373</b>	<b>7,152,771</b>

### Planned Outputs for 2015/16

Rehabilitated Dr's staff house at Maziba H/C IV. Rehabilitated and operationalised theatres at Rubaya, Muko, Mparo, Kamwezi, Hamurwa and Maziba Health Centre IVs and connected them to National power grid. 3 Placenta pits at Kiyebe H/C II, Nangara H/C II and Kagarama H/C II in Ruhija, Nyamweru and Bubare sub-counties respectively will be constructed. Supported PHC recurrent activities in 124 health units including PNFPs.

## Workplan 6: Education

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

<i>US\$ Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>27,774,273</b>	<b>20,106,599</b>	<b>29,250,132</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>48,269</b>	<b>15,784</b>	<b>68,269</b>
o/w District Unconditional Grant - Non Wage	48,269	15,784	68,269
<b>District Unconditional Grant (Wage)</b>	<b>250,240</b>	<b>55,385</b>	<b>250,240</b>
o/w Transfer of District Unconditional Grant - Wage	250,240	55,385	250,240
<b>Sector Conditional Grant (Wage)</b>	<b>22,586,582</b>	<b>16,318,019</b>	<b>24,499,326</b>
o/w Conditional Grant to Tertiary Salaries	843,880	475,809	570,087

# Vote: 512 Kabale District

## Workplan 6: Education

<i>US\$ Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to Primary Salaries	17,763,069	13,163,433	19,720,129
o/w Conditional Grant to Secondary Salaries	3,979,633	2,678,777	4,209,110
<b>Sector Conditional Grant (Non-Wage)</b>	<b>4,860,390</b>	<b>3,630,853</b>	<b>4,344,004</b>
o/w Conditional Grant to Primary Education	1,320,011	975,027	1,400,660
o/w Conditional Grant to Secondary Education	2,069,550	1,553,142	1,810,200
o/w Conditional Grant to Health Training Schools	653,805	490,353	537,905
o/w Conditional transfers to School Inspection Grant	86,358	64,692	70,619
o/w Conditional Transfers for Non Wage Community Polytechnics	88,789	63,664	58,400
o/w Conditional Transfers for Non Wage Technical & Farm Schools	160,984	120,738	98,000
o/w Conditional Transfers for Primary Teachers Colleges	480,893	363,237	368,220
<b>Other Revenues</b>	<b>28,793</b>	<b>86,558</b>	<b>88,293</b>
o/w Locally Raised Revenues	18,940	45,559	78,940
o/w Multi-Sectoral Transfers to LLGs	9,853	8,087	9,353
o/w Other Transfers from Central Government		32,912	
<b>Development Revenues</b>	<b>675,152</b>	<b>631,810</b>	<b>593,710</b>
<b>District Discretionary Development Grant</b>	<b>44,551</b>	<b>61,424</b>	<b>47,815</b>
o/w LGMSD (Former LGDP)	44,551	61,424	47,815
<b>Development Grant</b>	<b>538,350</b>	<b>459,013</b>	<b>452,969</b>
o/w Conditional Grant to SFG	210,652	179,819	206,737
o/w Construction of Secondary Schools	327,698	279,194	246,232
<b>Other Revenues</b>	<b>92,251</b>	<b>111,373</b>	<b>92,926</b>
o/w Unspent balances – Conditional Grants	6,288	6,288	17,354
o/w Multi-Sectoral Transfers to LLGs	80,129	105,085	70,147
o/w Locally Raised Revenues	5,834	0	5,425
<b>Total Revenues</b>	<b>28,449,426</b>	<b>20,738,409</b>	<b>29,843,843</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	27,774,273	20,105,413	29,250,132
Wage	22,836,822	16,403,792	24,749,566
Non Wage	4,937,452	3,701,622	4,500,567
<i>Development Expenditure</i>	675,152	563,395	593,710
Domestic Development	675,152	563,395	593,710
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>28,449,426</b>	<b>20,668,809</b>	<b>29,843,843</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 55.2% of the district total budget compared to 66.5% during the financial year 2014/2015 of which 2.0% will cater for development activities, 98.0% of the revenue will cater recurrent activities but n/wage activities will only be financed with 15.1% of the entire departmental budget. The increase in budget resulted from salary enhancement grants, UPE & unconditional grant despite a reduction in other grants.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 0781 Pre-Primary and Primary Education**

# Vote: 512 Kabale District

## Workplan 6: Education

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of pupils sitting PLE	1090	1090	8790
No. of latrine stances constructed	50	70	50
No. of primary schools receiving furniture	15	0	15
No. of teachers paid salaries	3419	3134	3129
No. of qualified primary teachers	3419	3134	3129
No. of pupils enrolled in UPE	165281	135850	126616
No. of student drop-outs	50	95	200
No. of Students passing in grade one	890	613	700
<b>Function Cost (US\$ '000)</b>	<b>19,406,219</b>	<b>14,454,217</b>	<b>21,504,821</b>
<b>Function: 0782 Secondary Education</b>			
No. of teaching and non teaching staff paid	720	725	720
No. of students passing O level	420	422	640
No. of students sitting O level	3200	3400	3030
No. of students enrolled in USE	239000	25815	13072
No. of classrooms constructed in USE	4	4	9
No. of teacher houses constructed	0	0	1
No. of ICT laboratories completed	1	1	0
<b>Function Cost (US\$ '000)</b>	<b>6,376,881</b>	<b>4,511,114</b>	<b>6,265,542</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	180	180	148
No. of students in tertiary education	1433	1522	1654
<b>Function Cost (US\$ '000)</b>	<b>2,228,351</b>	<b>1,544,189</b>	<b>1,632,612</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	334	305	160
No. of secondary schools inspected in quarter	54	44	18
No. of tertiary institutions inspected in quarter	5	10	5
No. of inspection reports provided to Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>427,855</b>	<b>157,126</b>	<b>430,749</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational	2	1	2
No. of children accessing SNE facilities	900	336	
<b>Function Cost (US\$ '000)</b>	<b>10,120</b>	<b>2,162</b>	<b>10,120</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>28,449,426</b>	<b>20,668,809</b>	<b>29,843,843</b>

### Planned Outputs for 2015/16

Purchased and supplied of 1020 iron sheets and 119 Kgs roofing nails to 10 primary schools. Purchased & supplied three seater twin desks to 23 primary schools. Constructed 50 stances at 10 primary schools. Construction of staff house and 4 stance VIP latrine and 9-classroom storied blocks. Intensified school inspection to 294 primary schools and 36 USE schools for equity, accessibility, quality and affordable education to learners at all private & government aided schools.

## Workplan 7a: Roads and Engineering

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



# Vote: 512 Kabale District

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,673,888</b>	<b>1,100,474</b>	<b>1,947,204</b>
<i>District Unconditional Grant (Non-Wage)</i>	<i>21,831</i>	<i>5,322</i>	<i>50,000</i>
o\w District Unconditional Grant - Non Wage	21,831	5,322	50,000
<i>District Unconditional Grant (Wage)</i>	<i>219,378</i>	<i>76,338</i>	<i>219,378</i>
o\w Transfer of District Unconditional Grant - Wage	219,378	76,338	219,378
<b>Other Revenues</b>	<b>1,432,679</b>	<b>1,018,814</b>	<b>1,677,825</b>
o\w Other Transfers from Central Government	813,443	542,165	813,290
o\w Multi-Sectoral Transfers to LLGs	584,870	463,032	826,905
o\w Locally Raised Revenues	34,366	13,617	37,631
<b>Development Revenues</b>	<b>183,730</b>	<b>145,289</b>	<b>229,882</b>
<i>District Unconditional Grant (Non-Wage)</i>		<i>0</i>	<i>60,000</i>
o\w District Unconditional Grant - Non Wage		0	60,000
<i>District Discretionary Development Grant</i>	<i>72,003</i>	<i>69,223</i>	<i>66,936</i>
o\w LGMSD (Former LGDP)	72,003	69,223	66,936
<b>Other Revenues</b>	<b>111,726</b>	<b>76,066</b>	<b>102,946</b>
o\w Other Transfers from Central Government	42,900	0	42,900
o\w Multi-Sectoral Transfers to LLGs	61,606	66,066	54,678
o\w Locally Raised Revenues	7,220	10,000	5,368
<b>Total Revenues</b>	<b>1,857,618</b>	<b>1,245,763</b>	<b>2,177,085</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>1,673,888</b>	<b>1,091,024</b>	<b>1,947,204</b>
Wage	251,959	112,467	219,378
Non Wage	1,421,929	978,557	1,727,825
<b>Development Expenditure</b>	<b>183,730</b>	<b>145,289</b>	<b>229,882</b>
Domestic Development	183,730	145,289	229,882
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,857,618</b>	<b>1,236,313</b>	<b>2,177,085</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 4.0% of the district total budget compared to 4.1% during the financial year 2014/2015 of which 10.6% will cater for development activities, 89.4% of the revenue will cater for recurrent activities. The increase resulted from allocation of unconditional grant and URF funding.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No. of bottlenecks cleared on community Access Roads	0	0	81.8
Length in Km of District roads routinely maintained	600	600	600
No. of bridges maintained	147	114	192
Length in Km. of rural roads rehabilitated	10	0	9
<b>Function Cost (UShs '000)</b>	<b>1,602,042</b>	<b>1,138,688</b>	<b>2,079,608</b>

# Vote: 512 Kabale District

## Workplan 7a: Roads and Engineering

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0482 District Engineering Services</b>			
Function Cost (UShs '000)	255,576	97,625	97,478
Cost of Workplan (UShs '000):	1,857,617	1,236,313	2,177,085

### Planned Outputs for 2015/16

600km of District Roads routinely maintained by road gangs, headmen and overseers (manual maintenance). 154km of District roads maintained using mechanized means (mechanized maintenance), 2 Bridges maintained. Road equipment services and repaired, 100km of community access roads maintained, 80 km of Town council roads maintained in 3 town councils of Hamurwa, Katuna and Muhanga.

## Workplan 7b: Water

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

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>395,590</b>	<b>315,752</b>	<b>384,850</b>
<i>District Unconditional Grant (Wage)</i>		18,052	
o/w Transfer of District Unconditional Grant - Wage		18,052	
<b>Sector Conditional Grant (Non-Wage)</b>	<b>372,000</b>	<b>279,000</b>	<b>382,000</b>
o/w Sanitation and Hygiene	22,000	16,500	22,000
o/w Conditional Grant to Urban Water	350,000	262,500	360,000
<b>Other Revenues</b>	<b>23,590</b>	<b>18,700</b>	<b>2,850</b>
o/w Multi-Sectoral Transfers to LLGs	23,590	18,700	2,850
<b>Development Revenues</b>	<b>704,049</b>	<b>325,529</b>	<b>382,492</b>
<b>Development Grant</b>	<b>356,129</b>	<b>304,003</b>	<b>356,129</b>
o/w Conditional transfer for Rural Water	356,129	304,003	356,129
<b>Other Revenues</b>	<b>347,920</b>	<b>21,526</b>	<b>26,362</b>
o/w Multi-Sectoral Transfers to LLGs	34,952	3,174	26,362
o/w Donor Funding	312,968	18,352	
<b>Total Revenues</b>	<b>1,099,639</b>	<b>641,281</b>	<b>767,342</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>395,590</b>	<b>315,752</b>	<b>384,850</b>
Wage	17,090	34,569	0
Non Wage	378,500	281,183	384,850
<b>Development Expenditure</b>	<b>704,049</b>	<b>114,500</b>	<b>382,492</b>
Domestic Development	391,081	96,148	382,492
Donor Development	312,968	18,352	0
<b>Total Expenditure</b>	<b>1,099,639</b>	<b>430,252</b>	<b>767,342</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 1.4% of the district total budget compared to 2.4% during the financial year 2014/2015 of which 49.8% will cater for development activities, 50.2% of the revenue will cater recurrent activities. The drop resulted from pull out of Donor support under and wage component of the budget.

# Vote: 512 Kabale District

## Workplan 7b: Water

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

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of supervision visits during and after construction	51	30	51
No. of water points tested for quality	10	8	10
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	10	8	10
No. of water points rehabilitated	10	10	10
% of rural water point sources functional (Gravity Flow Scheme)	90	90	93
% of rural water point sources functional (Shallow Wells )	99	99	99
No. of water pump mechanics, scheme attendants and caretakers trained	60	60	60
No. of water and Sanitation promotional events undertaken	138	136	138
No. of water user committees formed.	5	5	5
No. Of Water User Committee members trained	5	5	5
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	60	60	60
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	138	136	138
No. of public latrines in RGCs and public places	2	1	2
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	4
<b>Function Cost (US\$ '000)</b>	<b>695,372</b>	<b>167,752</b>	<b>407,342</b>
<b>Function: 0982 Urban Water Supply and Sanitation</b>			
No. of new connections made to existing schemes	50	37	89
<b>Function Cost (US\$ '000)</b>	<b>404,267</b>	<b>262,500</b>	<b>360,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,099,639</b>	<b>430,252</b>	<b>767,342</b>

### Planned Outputs for 2015/16

Construction of 1 gravity flow scheme. Rehabilitation of 10 boreholes. Construction of 1 latrine in a rural growth centre. Conducting 4 coordination committee meetings. 1 advocacy meeting at District level and 19 at sub county level. Post construction support to water user committees. Training of pump mechanics and scheme attendants on preventive maintenance. Construction supervision visits during and after and data collection and analysis, water quality analysis.

## Workplan 8: Natural Resources

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 512 Kabale District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>273,906</b>	<b>97,532</b>	<b>288,906</b>
<i>District Unconditional Grant (Non-Wage)</i>	<i>19,072</i>	<i>16,219</i>	<i>34,072</i>
o\w District Unconditional Grant - Non Wage	19,072	16,219	34,072
<i>District Unconditional Grant (Wage)</i>	<i>198,362</i>	<i>66,333</i>	<i>198,362</i>
o\w Transfer of District Unconditional Grant - Wage	198,362	66,333	198,362
<i>Sector Conditional Grant (Non-Wage)</i>	<i>7,924</i>	<i>5,943</i>	<i>7,924</i>
o\w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	7,924	5,943	7,924
<i>Other Revenues</i>	<i>48,547</i>	<i>9,038</i>	<i>48,547</i>
o\w Multi-Sectoral Transfers to LLGs	15,505	1,528	15,505
o\w Locally Raised Revenues	33,042	7,510	33,042
<b>Development Revenues</b>	<b>34,050</b>	<b>9,821</b>	<b>23,086</b>
<i>District Discretionary Development Grant</i>	<i>6,626</i>	<i>0</i>	<i>6,034</i>
o\w LGMSD (Former LGDP)	6,626	0	6,034
<i>Other Revenues</i>	<i>27,425</i>	<i>9,821</i>	<i>17,053</i>
o\w Unspent balances – Conditional Grants	9,821	9,821	17,053
o\w Multi-Sectoral Transfers to LLGs	16,868	0	16,368
o\w Locally Raised Revenues	736	0	685
<b>Total Revenues</b>	<b>307,956</b>	<b>107,353</b>	<b>311,992</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>273,906</i>	<i>91,827</i>	<i>288,906</i>
Wage	204,522	66,333	204,522
Non Wage	69,384	25,494	84,384
<i>Development Expenditure</i>	<i>34,050</i>	<i>8,688</i>	<i>23,086</i>
Domestic Development	34,050	8,688	23,086
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>307,956</b>	<b>100,515</b>	<b>311,992</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 0.6% of the district total budget compared to 0.7% during the financial year 2014/2015 of which 7.4% will cater for development activities, 92.6% of the revenue will cater recurrent activities. The budget increase resulted from more allocation of unconditional grant for lands activities.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			

# Vote: 512 Kabale District

## Workplan 8: Natural Resources

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	6	0	6
No. of monitoring and compliance surveys/inspections undertaken	12	5	12
No. of Wetland Action Plans and regulations developed	2	1	0
No. of community women and men trained in ENR monitoring	0	0	100
No. of monitoring and compliance surveys undertaken	12	5	6
No. of new land disputes settled within FY	24	5	24
<b>Function Cost (US\$ '000)</b>	<b>307,956</b>	<b>100,515</b>	<b>311,992</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>307,956</b>	<b>100,515</b>	<b>311,992</b>

### Planned Outputs for 2015/16

Forestry regulation and inspections carried out. Degraded lands and road reserves afforested. District compound maintained and wash rooms cleaned. Ntaraga foot Path Bridge in Kanyabaha wetland completed in Kashambya sub-county. EIA's for environment compliance reviewed. Quality assurance by private surveyors supervised, instructions to survey issued and land disputes settled, Land board meetings held, freeholds and leaseholds offered, District lands surveyed.

## Workplan 9: Community Based Services

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>904,602</b>	<b>313,714</b>	<b>911,353</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>23,431</b>	<b>13,930</b>	<b>28,431</b>
o/w District Unconditional Grant - Non Wage	23,431	13,930	28,431
<b>District Unconditional Grant (Wage)</b>	<b>342,662</b>	<b>175,889</b>	<b>342,662</b>
o/w Transfer of District Unconditional Grant - Wage	342,662	175,889	342,662
<b>Sector Conditional Grant (Non-Wage)</b>	<b>84,579</b>	<b>63,432</b>	<b>84,579</b>
o/w Conditional transfers to Special Grant for PWDs	39,576	29,682	39,576
o/w Conditional Grant to Women Youth and Disability Grant	18,956	14,217	18,956
o/w Conditional Grant to Functional Adult Lit	20,782	15,585	20,782
o/w Conditional Grant to Community Devt Assistants Non Wage	5,264	3,948	5,264
<b>Other Revenues</b>	<b>453,930</b>	<b>60,463</b>	<b>455,682</b>
o/w Other Transfers from Central Government	333,174	7,089	333,174
o/w Multi-Sectoral Transfers to LLGs	89,325	42,781	70,705
o/w Locally Raised Revenues	31,432	10,593	51,803
<b>Development Revenues</b>	<b>240,058</b>	<b>124,247</b>	<b>235,057</b>
<b>Other Revenues</b>	<b>240,058</b>	<b>124,247</b>	<b>235,057</b>
o/w Multi-Sectoral Transfers to LLGs	130,705	59,106	130,705
o/w Locally Raised Revenues	5,000	0	
o/w Donor Funding	104,353	65,141	104,353

# Vote: 512 Kabale District

## Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Total Revenues</b>	<b>1,144,659</b>	<b>437,961</b>	<b>1,146,410</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	904,602	292,080	911,353
Wage	363,033	192,125	344,413
Non Wage	541,569	99,955	566,940
<i>Development Expenditure</i>	240,058	124,058	235,057
Domestic Development	135,705	59,106	130,705
Donor Development	104,353	64,952	104,353
<b>Total Expenditure</b>	<b>1,144,659</b>	<b>416,138</b>	<b>1,146,410</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 2.1% of the district total budget compared to 2.54% during the financial year 2014/2015 of which 11.4% will cater for development activities, 79.5% of the revenue will cater recurrent activities while 9.1% will finance Donor development initiatives. The major sources of revenue to the department are central government transfers and locally raised revenues. The budget increase resulted from allocation of more unconditional grant.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	80	6132	20700
No. of Active Community Development Workers	22	22	22
No. FAL Learners Trained	2200	3850	3300
No. of children cases ( Juveniles) handled and settled	0	0	40
No. of Youth councils supported	25	22	4
No. of assisted aids supplied to disabled and elderly community	20	0	40
No. of women councils supported	4	3	4
<b>Function Cost (UShs '000)</b>	<b>1,144,659</b>	<b>416,138</b>	<b>1,146,411</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,144,659</b>	<b>416,138</b>	<b>1,146,411</b>

### Planned Outputs for 2015/16

Support youth groups with youth livelihood funds to improve their economic base. Support PWD groups with Special PWD grant to boost their incomes. Support PWD persons with mobility aids such as crutches. Promote rights of elderly, youth, women and people with disability and children. Mainstream gender and HIV/AIDS in all sectors. Increase community participation in public service delivery. Improve performance of FAL through increased community literacy. Improve legal protection of children and o

## Workplan 10: Planning

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 512 Kabale District

## Workplan 10: Planning

	Budget	Actual	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>160,608</b>	<b>1,469,881</b>	<b>184,467</b>
<i>District Unconditional Grant (Non-Wage)</i>	<i>21,412</i>	<i>21,395</i>	<i>34,329</i>
o/w District Unconditional Grant - Non Wage	21,412	21,395	34,329
<i>District Unconditional Grant (Wage)</i>	<i>27,212</i>	<i>34,794</i>	<i>27,212</i>
o/w Transfer of District Unconditional Grant - Wage	27,212	34,794	27,212
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>65,919</i>	<i>49,438</i>	<i>65,525</i>
o/w Conditional Grant to PAF monitoring	65,919	49,438	65,525
<b>Other Revenues</b>	<b>46,065</b>	<b>1,364,254</b>	<b>57,401</b>
o/w Other Transfers from Central Government		1,343,284	
o/w Multi-Sectoral Transfers to LLGs	17,987	9,556	15,217
o/w Locally Raised Revenues	28,078	11,414	42,184
<b>Development Revenues</b>		<b>748</b>	
<b>Other Revenues</b>		<b>748</b>	
o/w Multi-Sectoral Transfers to LLGs		748	
<b>Total Revenues</b>	<b>160,608</b>	<b>1,470,629</b>	<b>184,467</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>160,608</b>	<b>1,469,881</b>	<b>184,467</b>
Wage	31,212	41,880	27,212
Non Wage	129,396	1,428,001	157,255
<b>Development Expenditure</b>	<b>0</b>	<b>748</b>	<b>0</b>
Domestic Development	0	748	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>160,608</b>	<b>1,470,629</b>	<b>184,467</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 0.3% of the district total budget compared to 0.36% during the financial year 2014/2015 of which 100.0% of the revenue will cater recurrent activities. The budget increase resulted from allocation of unconditional grant.

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

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	5	0	5
No of Minutes of TPC meetings	12	9	12
No of minutes of Council meetings with relevant resolutions	6	5	6
<b>Function Cost (UShs '000)</b>	<b>160,608</b>	<b>1,470,629</b>	<b>184,467</b>
<b>Cost of Workplan (UShs '000):</b>	<b>160,608</b>	<b>1,470,629</b>	<b>184,467</b>

### Planned Outputs for 2015/16

Formulated LGBFP 2017/2018, Produced District Development Plan Vol II (Annex to Budget); Produced and submitted OBT 2016/2017 and district quarterly progress reports as well as LGMSD quarterly reports to MoFPED and MoLG respectively. Guided 22 LLGs and 8 departments in development Planning and Budgeting. Documented 2014/2015 annual Statistical abstract and submitted to UBOS.

# Vote: 512 Kabale District

## Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>96,681</b>	<b>75,909</b>	<b>134,682</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>11,457</b>	<b>11,992</b>	<b>16,457</b>
o/w District Unconditional Grant - Non Wage	11,457	11,992	16,457
<i>District Unconditional Grant (Wage)</i>	<b>27,724</b>	<b>18,612</b>	<b>27,724</b>
o/w Transfer of District Unconditional Grant - Wage	27,724	18,612	27,724
<i>Other Revenues</i>	<b>57,500</b>	<b>45,305</b>	<b>90,500</b>
o/w Multi-Sectoral Transfers to LLGs	37,657	37,425	70,657
o/w Locally Raised Revenues	19,843	7,880	19,843
<b>Total Revenues</b>	<b>96,681</b>	<b>75,909</b>	<b>134,682</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	96,681	75,909	134,682
Wage	54,781	40,176	54,781
Non Wage	41,900	35,733	79,901
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>96,681</b>	<b>75,909</b>	<b>134,682</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department is expecting to receive revenue of 0.2% of the district total budget compared to 0.2% during the financial year 2014/2015 of which 100.0% of the revenue will cater recurrent activities. The increase of the budget resulted from more unconditional grant allocation at district and LLGs.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/10/2014	15/4/2015	15/10/2015
<b>Function Cost (UShs '000)</b>	<b>96,681</b>	<b>75,909</b>	<b>134,682</b>
<b>Cost of Workplan (UShs '000):</b>	<b>96,681</b>	<b>75,909</b>	<b>134,682</b>

### Planned Outputs for 2015/16

Audit of 19 sub counties. 124 health units both government and PNFPs, 294 primary schools, Community Driven Development and Local Government Management Service Delivery program in all 19subcounties and 3 urban councils. Make special audit investigations and value for money audits.