

Vote: 514 Kaberamaido District

Structure of Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2015/16

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

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 514 Kaberamaido 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) 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, Kaberamaido District

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

Vote: 514 Kaberamaido District

Executive Summary

Revenue Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	468,628	254,058	473,687
2a. Discretionary Government Transfers	1,631,968	1,057,264	1,992,768
2b. Conditional Government Transfers	13,219,611	9,345,430	13,196,884
2c. Other Government Transfers	1,511,059	1,826,389	951,991
3. Local Development Grant	535,211	451,401	545,212
4. Donor Funding	571,464	207,143	582,464
Total Revenues	17,937,942	13,141,686	17,743,007

Planned Revenues for 2015/16

Total forecast Dist revenue is UGX. 17,743,007,000 (LR; 473,687,286/= (2.7%), Central Gov't transfers; 16,686,854,949/= (94.0%) & Donor Funds; 582,464,000/= (3.3%)). This is a reduction of 1.1% from the FY 2014/2015; due to a decline in Other Gov't & Conditional Gov't Transfers - due to exclusion of NUSAF2, Pop. Census, NAADS Wage & Non Wage, Construction of Sec. Schools & Unspent balances in the revenue forecasts 2015/2016; a decline in most wage grants, PHC Dev't & Tech. Institutes NW.

Expenditure Performance and Plans

US\$ 000's	2014/15		2015/16	
	Approved Budget	Actual Expenditure by end of March	Approved Budget	
1a Administration	757,211	450,327	679,763	
2 Finance	292,345	219,118	316,990	
3 Statutory Bodies	518,528	370,968	1,357,161	
4 Production and Marketing	1,006,748	540,824	910,967	
5 Health	2,914,657	1,796,141	3,623,947	
6 Education	9,098,147	6,006,462	7,805,064	
7a Roads and Engineering	1,438,501	674,269	1,560,041	
7b Water	404,966	318,679	374,660	
8 Natural Resources	103,316	50,567	138,914	
9 Community Based Services	602,260	796,984	611,438	
10 Planning	756,628	653,280	317,331	
11 Internal Audit	44,634	31,979	46,729	
Grand Total	17,937,942	11,909,598	17,743,007	
	<i>Wage Rec't:</i>	9,557,225	6,316,095	8,818,919
	<i>Non Wage Rec't:</i>	4,055,407	2,900,068	4,394,205
	<i>Domestic Dev't</i>	3,753,845	2,527,515	3,947,418
	<i>Donor Dev't</i>	571,464	165,919	582,464

Planned Expenditures for 2015/16

Total DLG expenditure forecast FY 2015/2016 is Shs. UGX. 17,743,007,000 implying a reduction of 1.1% from the budget FY 2014/2015. This is due to a decline in Central Gov't Transfers for reasons in the revenue forecasts. 7 Out of 12 Sectors' budgets increased largely because of rises in salaries attributed to wage budgeting by cost centre, anticipated recruitments, a new IPF for a Dist hospital & Youth Livelihood Programme (YLP). 5 Sectors' budgets reduced due to exclusion of unspent balances.

Vote: 514 Kaberamaido 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
Agriculture	622,778	552,220	370,419
121466 Sector Conditional Grant (Wage)	198,983	170,743	96,797
o/w Conditional Grant to Agric. Ext Salaries	15,138	20,405	96,797
o/w NAADS (Districts) - Wage	183,845	150,338	0
121467 Sector Conditional Grant (Non-Wage)	271,034	381,477	273,622
o/w Conditional transfers to Production and Marketing	271,034	381,477	273,622
121470 Development Grant	152,760	0	0
o/w Conditional Grant for NAADS	152,760	0	0
Works and Transport	708,738	605,001	708,738
121470 Development Grant	708,738	605,001	708,738
o/w Roads Rehabilitation Grant	708,738	605,001	708,738
Education	8,887,388	5,945,435	7,600,556
121466 Sector Conditional Grant (Wage)	6,520,056	4,143,886	5,662,003
o/w Conditional Grant to Tertiary Salaries	237,528	161,196	175,114
o/w Conditional Grant to Secondary Salaries	1,104,562	611,788	737,009
o/w Conditional Grant to Primary Salaries	5,177,966	3,370,903	4,749,880
121467 Sector Conditional Grant (Non-Wage)	1,666,664	1,203,761	1,370,568
o/w Conditional Grant to Secondary Education	811,624	609,102	639,078
o/w Conditional Transfers for Non Wage Technical Institutes	237,677	178,257	134,200
o/w Conditional Grant to Primary Education	585,555	392,573	565,833
o/w Conditional transfers to School Inspection Grant	31,807	23,829	31,457
121470 Development Grant	700,668	597,787	567,985
o/w Construction of Secondary Schools	197,748	168,478	0
o/w Conditional Grant to SFG	502,920	429,309	567,985
Health	2,237,803	1,667,907	2,928,637
121466 Sector Conditional Grant (Wage)	1,462,079	1,160,673	1,504,030
o/w Conditional Grant to PHC Salaries	1,462,079	1,160,673	1,504,030
121467 Sector Conditional Grant (Non-Wage)	333,142	249,857	349,321
o/w Conditional Grant to NGO Hospitals	212,942	159,708	212,942
o/w Conditional Grant to PHC- Non wage	120,199	90,149	136,379
121470 Development Grant	442,582	257,377	1,075,285
o/w Conditional Grant to PHC - development	301,509	257,377	203,802
o/w Sanitation and Hygiene	141,073	0	171,483
o/w Conditional Grant to District Hospitals	0	0	700,000
Water and Environment	362,474	308,234	362,474
121467 Sector Conditional Grant (Non-Wage)	11,448	8,586	11,448
o/w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	11,448	8,586	11,448
121470 Development Grant	351,027	299,648	351,027
o/w Conditional transfer for Rural Water	351,027	299,648	351,027

Vote: 514 Kaberamaido District

A. Revenue Performance and Plans

<i>US\$ 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Social Development	42,266	31,698	42,266
121467 Sector Conditional Grant (Non-Wage)	42,266	31,698	42,266
o/w Conditional Grant to Community Devt Assistants Non Wage	2,631	1,974	2,631
o/w Conditional transfers to Special Grant for PWDs	19,777	14,832	19,777
o/w Conditional Grant to Functional Adult Lit	10,385	7,788	10,385
o/w Conditional Grant to Women Youth and Disability Grant	9,473	7,104	9,473
Support Services	192,493	103,236	1,128,821
121469 Support Services Conditional Grant (Non-Wage)	192,493	103,236	1,128,821
o/w Conditional Grant to PAF monitoring	55,464	41,598	54,939
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	32,055	24,042	32,055
o/w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	80,047	18,900	119,374
o/w Conditional transfers to DSC Operational Costs	24,927	18,696	24,927
o/w Pension for Teachers	0	0	194,748
o/w Pension and Gratuity for Local Governments	0	0	702,777
District Discretionary	2,170,731	1,531,559	2,415,709
121401 District Unconditional Grant (Non-Wage)	384,608	288,456	386,966
o/w District Unconditional Grant - Non Wage	384,608	288,456	386,966
121426 District Discretionary Development Grant	535,211	451,401	545,212
o/w LGMSD (Former LGDP)	535,211	451,401	545,212
121451 District Unconditional Grant (Wage)	1,250,912	791,702	1,483,532
o/w Conditional Grant to DSC Chairs' Salaries	24,523	17,400	24,336
o/w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	141,149	114,300	30,638
o/w Transfer of District Unconditional Grant - Wage	1,085,240	660,002	1,428,557
Urban Discretionary	162,120	108,806	108,768
121402 Urban Unconditional Grant (Non-Wage)	36,926	27,696	36,210
o/w Urban Unconditional Grant - Non Wage	36,926	27,696	36,210
121450 Urban Unconditional Grant (Wage)	125,194	81,110	72,558
o/w Transfer of Urban Unconditional Grant - Wage	125,194	81,110	72,558
District Equalisation	0	0	68,477
121403 District Equalisation	0	0	68,477
o/w District Equalisation Grant	0	0	68,477
Total Revenues	15,386,791	10,854,096	15,734,864
	<i>o/w Wage</i>	<i>9,557,223</i>	<i>6,348,114</i>
	<i>o/w Non Wage</i>	<i>2,938,582</i>	<i>2,294,767</i>
	<i>o/w Development</i>	<i>2,890,986</i>	<i>2,211,214</i>

(ii) Other Local Government Revenues

<i>US\$ 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget

Vote: 514 Kaberamaido 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
1. Locally Raised Revenues	468,628	254,058	473,687
o\w Local Government Hotel Tax	400	135	500
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	9,091	6,080	8,870
o\w Property related Duties/Fees	18,989	10,908	18,325
o\w Park Fees	18,031	12,514	20,000
o\w Other Fees and Charges	37,203	18,348	16,953
o\w Advertisements/Billboards	2,050	100	2,050
o\w Miscellaneous		1,650	
o\w registrationof Bussiness trading Lincence	2,435	1,551	2,620
o\w Local Service Tax	29,365	46,227	42,886
o\w Other licences	3,760	235	1,311
o\w Liquor licences	2,168	517	2,420
o\w Land Fees	42,144	17,300	47,113
o\w Inspection Fees	14,691	521	10,441
o\w Educational/Instruction related levies	360	65	852
o\w Business licences	23,169	8,321	23,386
o\w Application Fees	2,247	52	1,600
o\w Animal & Crop Husbandry related levies	27,279	4,169	34,910
o\w Market/Gate Charges	203,623	112,752	207,123
o\w Rent & rates-produced assets-from private entities	4,330	3	1,400
o\w Urgency/Tender fees	15,315	12,211	15,404
o\w Sale of (Produced) Government Properties/assets	3,551	0	3,551
o\w Rent & Rates from private entities	8,429	397	11,974
2c. Other Government Transfers	1,511,059	1,826,389	951,991
o\w MAAIF - Avian Human Influenza Surveillance	8,880	0	8,880
o\w Vegetable Oil Dev't Project (VODP)	15,000	0	15,000
o\w CAIIP	26,013	0	26,013
o\w Conditional Grant to feeder roads maintenance workshops (URF)	11,886	77,118	92,667
o\w DEO Operational Costs	4,500	1,301	4,500
o\w URF (Urban)		0	76,425
o\w Fisheries Training		7,139	
o\w URF (Mechanical Imprest - Urban)		0	16,000
o\w URF (Community Access Roads)		0	76,183
o\w Unspent balances – UnConditional Grants	1,550	1,794	
o\w Unspent balances – Conditional Grants	226,445	231,198	
o\w Office of the Prime Minister (OPM) - Micro-projects		0	
o\w Re-Stocking (OPM)	19,219	19,929	19,219
o\w Roads Maintanance (Uganda Road Fund)	437,535	335,093	309,841
o\w Youth Livelihood Programme (YLP)		12,639	299,717
o\w Unspent balances – Other Government Transfers	20,550	20,758	
o\w UBOS (Population Census)	471,409	471,409	
o\w Office of the Prime Minister (OPM) - Disaster		1,650	
o\w NUSAF II	260,527	602,366	
o\w MoH - Staff Recruitment		0	
o\w Uganda National Examinations Board	7,545	8,743	7,545
o\w Sanitation and Hygiene		35,252	
4. Donor Funding	571,464	207,143	582,464
o\w UNICEF	43,332	63,540	54,332

Vote: 514 Kaberamaido District

A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
o\w GAVI Funds		2,535	
o\w Baylor College of Medicine	462,091	0	462,091
o\w PACE	6,292	5,028	6,292
o\w WHO	59,750	136,041	59,750
Total Revenues	2,551,151	2,287,590	2,008,142
Grand Total	17,937,942	13,141,686	17,743,007

Planned Revenues for 2015/16

(i) Locally Raised Revenues

Total local revenue forecast is UGX. 473,687,286 contributing 2.7% of the 2015/2016 total District revenue. LR estimate has appreciated marginally by 1.1% from the forecast of 2014/2015. The appreciation is mainly from Local Service Tax coz of enhancement of teachers' salaries and anticipated increase in number of employees, park fees, land fees, Animal & crop husbandry related levies, market gate charges & rent & rates from private entities-coz of lifting FMD quarantine among others.

(ii) Central Government Transfers

Gov't transfers are projected to generate Shs. 16,686,854,949 in total revenue; contributing 94.0% of the total Dist. Budget Forecast 2015/2016 - but at the same time is a reduction of 7.0% from the estimates of FY 2014/2015. This is largely attributed to the decline in PHC Dev't & most wage grants; and, exclusion of funds for NUSAF2, Pop Census, Unspent Balances in the revenue forecasts. NUSAF2 is winding up while the Pop Census was concluded.

(iii) Donor Funding

A total of Shs. 582,464,400 is projected to be received from donor sources in 2015/2016; representing 3.3% of the total Dist revenue forecast 2015/2016. This is an increase of 1.9% from the estimate of the FY 2014/2015. The increase is as a result of UNICEF re-entry into the District having pulled out some years back. The donor revenue for FY 2015/2016 is expected to be raised from: UNICEF - UGX. 54,332,000, WHO - UGX. 59,750,000, Baylor - Shs. 462,091,000 and PACE - Shs. 6,292,000.

Vote: 514 Kaberamaido 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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	625,564	394,459	605,069
<i>District Unconditional Grant (Non-Wage)</i>	<i>78,664</i>	<i>51,217</i>	<i>78,664</i>
o\w District Unconditional Grant - Non Wage	78,664	51,217	78,664
<i>District Unconditional Grant (Wage)</i>	<i>300,214</i>	<i>147,225</i>	<i>285,429</i>
o\w Transfer of District Unconditional Grant - Wage	300,214	147,225	285,429
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>35,766</i>	<i>26,825</i>	<i>35,766</i>
o\w Conditional Grant to PAF monitoring	35,766	26,825	35,766
Other Revenues	210,920	169,192	205,210
o\w Multi-Sectoral Transfers to LLGs	178,480	134,401	174,514
o\w Locally Raised Revenues	32,440	34,791	30,697
Development Revenues	131,647	110,254	74,695
<i>District Equalisation</i>		<i>0</i>	<i>15,000</i>
o\w District Equalisation Grant		0	15,000
<i>District Discretionary Development Grant</i>	<i>41,014</i>	<i>34,399</i>	<i>41,014</i>
o\w LGMSD (Former LGDP)	41,014	34,399	41,014
Other Revenues	90,634	75,856	18,681
o\w Unspent balances – Conditional Grants	64,331	64,331	
o\w Multi-Sectoral Transfers to LLGs	26,303	11,525	18,681
Total Revenues	757,211	504,714	679,763
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>625,564</i>	<i>388,730</i>	<i>605,069</i>
Wage	351,714	189,233	309,304
Non Wage	273,851	199,497	295,765
<i>Development Expenditure</i>	<i>131,647</i>	<i>61,597</i>	<i>74,695</i>
Domestic Development	131,647	61,597	74,695
Donor Development	0	0	0
Total Expenditure	757,211	450,327	679,763

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX. 679,763,301 is projected in revenue & expenditure to be raised from: Central Gov't Transfers, 455,871,985/= (67.1%); Local Revenue, 30,696,850/= (4.53%) & Multi-Sectoral Transfers, 193,194,466/= (28.4%). Comparatively, the revenue & expenditure estimates for FY 2015/2016 have reduced by 10.2% of the previous budget of Shs. 757,211,265. This reduction is attributed to exclusion of unspent balances which were largely funds for Sub-county rehabilitations that are now completed.

(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: 1381 District and Urban Administration			
<i>Function Cost (UShs '000)</i>	<i>757,211</i>	<i>450,327</i>	<i>679,763</i>

Vote: 514 Kaberamaido District

Workplan 1a: Administration

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (US\$ '000):	757,211	450,327	679,763

Planned Outputs for 2015/16

Conduct 7 capacity building sessions, Procure assorted furniture for CAO's Office, Register births & deaths in 12 LLGs, train 2 staff, appraisal of all Dist. staff, monitor & supervise 10 Dist Dep'ts, 12 LLGs & all gov't funded projects, pay staff salaries for 12 months, preparation & submission of recruitment plans to the MoPS & DSC, produce 12 DEC minutes, submit quarterly & annual performance reports to the DEC, MoLG & MoFPED; prepare & submit responses to management letters to the OAG.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	279,968	208,317	298,325
<i>District Unconditional Grant (Non-Wage)</i>	<i>29,356</i>	<i>26,372</i>	<i>29,356</i>
o/w District Unconditional Grant - Non Wage	29,356	26,372	29,356
<i>District Unconditional Grant (Wage)</i>	<i>146,783</i>	<i>101,952</i>	<i>163,022</i>
o/w Transfer of District Unconditional Grant - Wage	146,783	101,952	163,022
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>4,639</i>	<i>3,479</i>	<i>4,639</i>
o/w Conditional Grant to PAF monitoring	4,639	3,479	4,639
Other Revenues	99,190	76,514	101,308
o/w Unspent balances – UnConditional Grants	10	10	
o/w Multi-Sectoral Transfers to LLGs	87,606	69,717	93,466
o/w Locally Raised Revenues	11,575	6,787	7,843
Development Revenues	12,377	10,801	18,665
<i>District Unconditional Grant (Non-Wage)</i>		<i>0</i>	<i>2,358</i>
o/w District Unconditional Grant - Non Wage		0	2,358
Other Revenues	12,377	10,801	16,307
o/w Multi-Sectoral Transfers to LLGs	12,377	10,801	13,307
o/w Locally Raised Revenues		0	3,000
Total Revenues	292,345	219,118	316,990
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	279,968	208,317	298,325
Wage	169,334	112,761	178,225
Non Wage	110,634	95,556	120,100
Development Expenditure	12,377	10,801	18,665
Domestic Development	12,377	10,801	18,665
Donor Development	0	0	0
Total Expenditure	292,345	219,118	316,990

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX 316,989,701 is projected in revenue & expenditure - expected from: L. revenue, 10,842,557/= (3.4%); Central Gov't, 199,374,479/= (62.9%) & Multi-Sectoral Transfers, 106,772,665/= (33.7%). In comparison to FY 2014/2015, this is an increase of 8.4% due to additional wage allocations to execute the sector recruitment plan.

Vote: 514 Kaberamaido District

Workplan 2: Finance

(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
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	31-7-2015	15-4-2015	31-7-2016
Value of LG service tax collection	29365000	47195725	42000000
Value of Hotel Tax Collected	400000	135000	4500000
Value of Other Local Revenue Collections	438862711	136052433	152000000
Date of Approval of the Annual Workplan to the Council	29-05-2015	29-05-2015	29-5-2015
Date for presenting draft Budget and Annual workplan to the Council	31/03/2015	12-3-2015	15-3-2015
Date for submitting annual LG final accounts to Auditor General	30-9-2014	30-9-2014	30-9-2015
	Function Cost (UShs '000)	292,345	219,118
	Cost of Workplan (UShs '000):	292,345	219,118
			316,990

Planned Outputs for 2015/16

The following key outputs are planned for FY 2015/2016: Production of 1 Annual performance report 2014/2015, Production of Monthly, quarterly & annual financial reports, Collection of Local Service Tax worth UGX. 42,000,000 & Hotel tax worth UGX. 4,500,000; Production of Annual work plan & annual budget 2015/2016; Holding 1 budget conference; Production of 15 copies of final accounts FY 2014/2015; Procurement of Accounting books ,4 book shelves & 4 filling cabinets.

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	516,143	373,819	1,357,061
District Unconditional Grant (Non-Wage)	14,964	71,028	14,964
o/w District Unconditional Grant - Non Wage	14,964	71,028	14,964
District Unconditional Grant (Wage)	209,602	153,108	118,845
o/w Transfer of District Unconditional Grant - Wage	43,930	21,408	63,870
o/w Conditional transfers to Salary and Gratuity for LG elected Political	141,149	114,300	30,638
o/w Conditional Grant to DSC Chairs' Salaries	24,523	17,400	24,336
Support Services Conditional Grant (Non-Wage)	141,519	65,006	1,078,372
o/w Pension for Teachers			194,748
o/w Pension and Gratuity for Local Governments			702,777
o/w Conditional transfers to DSC Operational Costs	24,927	18,696	24,927
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	80,047	18,900	119,374
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	32,055	24,042	32,055
o/w Conditional Grant to PAF monitoring	4,490	3,368	4,490
Other Revenues	150,057	84,677	144,880
o/w Multi-Sectoral Transfers to LLGs	94,187	49,168	92,546
o/w Locally Raised Revenues	55,871	35,509	52,335
Development Revenues	2,385	2,385	100
Other Revenues	2,385	2,385	100

Vote: 514 Kaberamaido District

Workplan 3: Statutory Bodies

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Unspent balances – Conditional Grants	2,385	2,385	
o/w Multi-Sectoral Transfers to LLGs		0	100
Total Revenues	518,528	376,204	1,357,161
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	516,143	368,633	1,357,061
Wage	213,202	165,264	118,845
Non Wage	302,940	203,370	1,238,216
<i>Development Expenditure</i>	2,385	2,335	100
Domestic Development	2,385	2,335	100
Donor Development	0	0	0
Total Expenditure	518,528	370,968	1,357,161

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of Shs. 1,357,160,920 is projected in revenue & expenditure to be raised from: Central Gov't, 1,212,180,442/= (89.3%); Local Rev., 52,334,938/= (3.9%) & Multi-Sectoral Transfers, 92, 645,540/= (6.8%). Comparatively, the revenue & expenditure estimates for FY 2015/2016 have increased by 161.7% of the previous budget of 518,527,935/=. This increase is attributed to introduction of pensions & gratuity grants for teachers & LG staff.

(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
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	120	115	140
No. of Land board meetings	4	3	4
No. of Auditor Generals queries reviewed per LG	90	124	100
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (UShs '000)	518,528	370,968	1,357,161
Cost of Workplan (UShs '000):	518,528	370,968	1,357,161

Planned Outputs for 2015/16

Pay pensions & gratuity to all LG retired staff & teachers. Hold 6 Council & Standing Committees' meetings, 12 DEC meetings, 4 Evaluation & DCC meetings @, 6 meetings @ for the DSC, DLB & PAC. Make 3 adverts (2 for PDU and 1 for DSC), and, prepare 4 quarterly progress reports.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	504,357	552,372	664,397
District Unconditional Grant (Non-Wage)	8,065	5,026	8,065
o/w District Unconditional Grant - Non Wage	8,065	5,026	8,065
District Equalisation		0	3,477

Vote: 514 Kaberamaido District

Workplan 4: Production and Marketing

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w District Equalisation Grant		0	3,477
District Unconditional Grant (Wage)	205,744	136,083	455,530
o/w Transfer of District Unconditional Grant - Wage	205,744	136,083	455,530
Sector Conditional Grant (Wage)	198,983	170,743	96,797
o/w NAADS (Districts) - Wage	183,845	150,338	
o/w Conditional Grant to Agric. Ext Salaries	15,138	20,405	96,797
Sector Conditional Grant (Non-Wage)	33,435	203,277	34,599
o/w Conditional transfers to Production and Marketing	33,435	203,277	34,599
Support Services Conditional Grant (Non-Wage)	397	397	397
o/w Conditional Grant to PAF monitoring	397	397	397
Other Revenues	57,734	36,846	65,533
o/w Other Transfers from Central Government	43,099	27,068	43,099
o/w Multi-Sectoral Transfers to LLGs	14,635	9,778	18,429
o/w Locally Raised Revenues		0	4,005
Development Revenues	502,391	267,291	246,571
Sector Conditional Grant (Non-Wage)	237,600	178,200	239,023
o/w Conditional transfers to Production and Marketing	237,600	178,200	239,023
Development Grant	152,760	0	0
o/w Conditional Grant for NAADS	152,760	0	0
Other Revenues	112,031	89,091	7,547
o/w Unspent balances – Conditional Grants	79,334	79,334	
o/w Multi-Sectoral Transfers to LLGs	16,972	6,666	7,547
o/w Locally Raised Revenues	15,725	3,091	
Total Revenues	1,006,748	819,663	910,967

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	504,357	325,910	664,397
Wage	411,365	284,959	559,827
Non Wage	92,992	40,950	104,570
Development Expenditure	502,391	214,914	246,571
Domestic Development	502,391	214,914	246,571
Donor Development	0	0	0
Total Expenditure	1,006,748	540,824	910,967

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX. 910,967,404 is projected in revenue & expenditure to be raised from L. Revenue, 4,004,831/= (0.4%); Central Gov't Transfers, 880,986,182/= (96.6%), and Multi-sectoral Transfers, 25,113,802/= (2.9%). Comparatively, the department's budget has declined by 9.5% of the previous budget of UGX. 1,006,747,975. This is attributed mainly to non allocation of funds for NAADS. Unspent balances have also been omitted in the proposals FY 2015/2016.

(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
Function: 0181 Agricultural Advisory Services			
No. of functional Sub County Farmer Forums	12	0	0
No. of farmers receiving Agriculture inputs	1200	0	0
Function Cost (US\$ '000)	353,773	105,071	0

Vote: 514 Kaberamaido 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
Function: 0182 District Production Services			
No. of livestock vaccinated	0	0	20000
No of livestock by types using dips constructed	1200	0	4500
No. of livestock by type undertaken in the slaughter slabs	7500	3500	7500
No of slaughter slabs constructed	1	0	0
No of plant clinics/mini laboratories constructed (PRDP)	1	0	0
Function Cost (US\$ '000)	648,265	435,754	906,913
Function: 0183 District Commercial Services			
No. of market information reports disseminated	4	0	
No of cooperative groups supervised	9	0	9
No. of cooperative groups mobilised for registration	3	0	3
No. of cooperatives assisted in registration	3	0	3
A report on the nature of value addition support existing and needed	No	No	
Function Cost (US\$ '000)	4,709	0	4,054
Cost of Workplan (US\$ '000):	1,006,748	540,824	910,967

Planned Outputs for 2015/16

Equip and furnish 1 Mini laboratory, establish 1 medium scale honey processing plant & 1 fish feeds meal facility. Procure 1 tractor beam, charged & operationalise 3 cattle dips, procure & distribute 154 bags of disease tolerant cassava variety (NASE 19), 24 bags of orange flesh potato vines, inputs for food security farmers. Procure assorted fumigation equipment & chemicals, fish pond sampling & harvesting gears, 50 KTB beehives.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,849,104	1,431,260	1,905,154
District Unconditional Grant (Non-Wage)	19,345	4,830	19,345
o/w District Unconditional Grant - Non Wage	19,345	4,830	19,345
Sector Conditional Grant (Wage)	1,462,079	1,160,673	1,504,030
o/w Conditional Grant to PHC Salaries	1,462,079	1,160,673	1,504,030
Sector Conditional Grant (Non-Wage)	333,142	249,857	349,321
o/w Conditional Grant to PHC- Non wage	120,199	90,149	136,379
o/w Conditional Grant to NGO Hospitals	212,942	159,708	212,942
Support Services Conditional Grant (Non-Wage)	496	372	496
o/w Conditional Grant to PAF monitoring	496	372	496
Other Revenues	34,042	15,528	31,962
o/w Multi-Sectoral Transfers to LLGs	30,732	15,180	28,861
o/w Locally Raised Revenues	3,310	348	3,101
Development Revenues	1,065,553	525,854	1,718,793
District Equalisation		0	50,000
o/w District Equalisation Grant		0	50,000

Vote: 514 Kaberamaido District

Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Development Grant	442,582	257,377	1,075,285
o/w Sanitation and Hygiene	141,073	0	171,483
o/w Conditional Grant to PHC - development	301,509	257,377	203,802
o/w Conditional Grant to District Hospitals	0	0	700,000
Other Revenues	622,971	268,477	593,508
o/w Unspent balances – Conditional Grants	30,488	30,488	
o/w Other Transfers from Central Government		35,252	
o/w Multi-Sectoral Transfers to LLGs	31,747	26,533	32,772
o/w Donor Funding	560,736	176,204	560,736
Total Revenues	2,914,657	1,957,114	3,623,947
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,849,104</i>	<i>1,425,871</i>	<i>1,905,154</i>
Wage	1,462,079	1,160,673	1,504,030
Non Wage	387,025	265,198	401,124
<i>Development Expenditure</i>	<i>1,065,553</i>	<i>370,271</i>	<i>1,718,793</i>
Domestic Development	504,817	225,992	1,158,057
Donor Development	560,736	144,279	560,736
Total Expenditure	2,914,657	1,796,141	3,623,947

Department Revenue and Expenditure Allocations Plans for 2015/16

Shs.3,623,947,000 is forecasted in total revenue & expenditure to be raised from: Local Revenue; Shs. 3,100,801 (0.1%), Central Gov't Transfers; Shs. 3,060,109,199 (84.4%), Donor Grants; Shs. 560,736,000 (15.5%) & Multisectoral transfers, Shs. 61,633,200(1.7%). The revenue and expenditure estimates have appreciated by 24.3% compared to the FY 2014/2015 budget. This is because of an increase in PHC salaries, sanitation fund & a new IPF for the Dist. Hospital.

(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: 0881 Primary Healthcare

Vote: 514 Kaberamaido District

Workplan 5: Health

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of trained health workers in health centers	150	54	50
No. of trained health related training sessions held.	230	28	110
Number of outpatients that visited the Govt. health facilities.	217500	170677	217700
Number of inpatients that visited the Govt. health facilities.	11600	3875	12000
No. and proportion of deliveries conducted in the Govt. health facilities	8975	3033	6500
%age of approved posts filled with qualified health workers	61	86	61
% of Villages with functional (existing, trained, and reporting quarterly) VHTs.	80	99	84
No. of children immunized with Pentavalent vaccine	37306	4725	28000
Number of health facilities reporting no stock out of the 6 tracer drugs.	0	14	0
Number of inpatients that visited the NGO hospital facility	56674	1705	812
No. and proportion of deliveries conducted in NGO hospitals facilities.	423	387	200
Number of outpatients that visited the NGO hospital facility	45000	10197	2500
Number of outpatients that visited the NGO Basic health facilities	25000	3324	2000
Number of inpatients that visited the NGO Basic health facilities	2000	303	250
No. and proportion of deliveries conducted in the NGO Basic health facilities	275	51	275
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1200	340	1200
No of staff houses constructed	2	1	3
No of staff houses constructed (PRDP)	1	0	1
No of maternity wards constructed	0	0	1
No of maternity wards constructed (PRDP)	0	0	1
No of OPD and other wards rehabilitated	0	0	1
No of theatres constructed		0	1
No of theatres rehabilitated (PRDP)	1	0	0
Value of medical equipment procured	23218173	452000	73000000
Function Cost (US\$ '000)	2,914,657	1,796,141	3,623,947
Cost of Workplan (US\$ '000):	2,914,657	1,796,141	3,623,947

Planned Outputs for 2015/16

Complete 470 Mtrs of perimeter fence (phase II) at Kaberamaido Dist. Hosp., conduct 4 integrated support supervision visits, 67% of the population practicing safe hand washing & accessing safe latrines, 18 outreaches conducted on PMTCT/TB/HIV/AIDS prevention care, 258 mothers & their babies followed up/tracked for HIV/AIDS treatment, Phase I construction of a theater in Kalaki HCIII started, Construct 4 staff housing blocks with 14 units, 3 rainwater harvesting tanks & 2 maternity wards.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 514 Kaberamaido District

Workplan 6: Education

A: Breakdown of Workplan Revenues:			
Recurrent Revenues	8,281,565	5,386,751	7,130,605
<i>District Unconditional Grant (Non-Wage)</i>	<i>5,895</i>	<i>2,264</i>	<i>5,895</i>
o\w District Unconditional Grant - Non Wage	5,895	2,264	5,895
<i>District Unconditional Grant (Wage)</i>	<i>64,020</i>	<i>25,203</i>	<i>71,151</i>
o\w Transfer of District Unconditional Grant - Wage	64,020	25,203	71,151
<i>Sector Conditional Grant (Wage)</i>	<i>6,520,056</i>	<i>4,143,886</i>	<i>5,662,003</i>
o\w Conditional Grant to Tertiary Salaries	237,528	161,196	175,114
o\w Conditional Grant to Primary Salaries	5,177,966	3,370,903	4,749,880
o\w Conditional Grant to Secondary Salaries	1,104,562	611,788	737,009
<i>Sector Conditional Grant (Non-Wage)</i>	<i>1,666,664</i>	<i>1,203,761</i>	<i>1,370,568</i>
o\w Conditional transfers to School Inspection Grant	31,807	23,829	31,457
o\w Conditional Transfers for Non Wage Technical Institutes	237,677	178,257	134,200
o\w Conditional Grant to Primary Education	585,555	392,573	565,833
o\w Conditional Grant to Secondary Education	811,624	609,102	639,078
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>695</i>	<i>521</i>	<i>695</i>
o\w Conditional Grant to PAF monitoring	695	521	695
<i>Other Revenues</i>	<i>24,236</i>	<i>11,117</i>	<i>20,294</i>
o\w Locally Raised Revenues	5,074	452	4,753
o\w Multi-Sectoral Transfers to LLGs	7,116	621	3,496
o\w Other Transfers from Central Government	12,045	10,044	12,045
Development Revenues	816,583	699,208	674,459
<i>Development Grant</i>	<i>700,668</i>	<i>597,787</i>	<i>567,985</i>
o\w Conditional Grant to SFG	502,920	429,309	567,985
o\w Construction of Secondary Schools	197,748	168,478	0
<i>Other Revenues</i>	<i>115,914</i>	<i>101,421</i>	<i>106,474</i>
o\w Unspent balances – Conditional Grants	34,309	34,309	
o\w Multi-Sectoral Transfers to LLGs	81,605	67,112	106,474
Total Revenues	9,098,147	6,085,960	7,805,064
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>8,281,565</i>	<i>5,386,462</i>	<i>7,130,605</i>
Wage	6,584,075	4,169,089	5,733,154
Non Wage	1,697,489	1,217,373	1,397,451
<i>Development Expenditure</i>	<i>816,583</i>	<i>620,001</i>	<i>674,459</i>
Domestic Development	816,583	620,001	674,459
Donor Development	0	0	0
Total Expenditure	9,098,147	6,006,462	7,805,064

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of Shs. 7,805,064,338 is projected in revenue be raised from: Central Gov't Transfers, Shs. 7,690,341,523 (98.5%); Local Revenue, Shs. 4,753,005 (0.1%) & Multisectoral transfers, Shs. 109,969,810 (1.4%). Comparatively, the revenue & expenditure estimates for FY 2015/2016 have declined by 14.2% from the budget of FY 2014/2015 - arising from the reduction in nearly all grants to the sector, especially conditional salaries.

(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

Function: 0781 Pre-Primary and Primary Education

Vote: 514 Kaberamaido 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 teachers paid salaries	905	819	840
No. of qualified primary teachers	905	819	840
No. of pupils enrolled in UPE	65024	65024	65024
No. of student drop-outs	30	8	328
No. of Students passing in grade one	123	56	104
No. of pupils sitting PLE	3500	3540	3500
No. of classrooms constructed in UPE	2	2	4
No. of classrooms rehabilitated in UPE	5	0	4
No. of classrooms constructed in UPE (PRDP)	13	11	2
No. of classrooms rehabilitated in UPE (PRDP)	7	3	14
No. of latrine stances constructed	10	0	17
No. of latrine stances constructed (PRDP)	5	0	
No. of primary schools receiving furniture	12	0	
Function Cost (US\$ '000)	6,389,472	4,214,656	5,993,668
Function: 0782 Secondary Education			
No. of teaching and non teaching staff paid	256	159	256
No. of students passing O level	112	437	112
No. of students sitting O level	1114	1242	1114
No. of students enrolled in USE	11	5070	3043
No. of classrooms constructed in USE	4	0	0
Function Cost (US\$ '000)	2,113,935	1,389,368	1,376,087
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	19	19	19
No. of students in tertiary education	300	312	300
Function Cost (US\$ '000)	475,195	339,290	309,314
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	100	92	100
No. of secondary schools inspected in quarter	13	13	13
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	119,345	63,149	125,596
Function: 0785 Special Needs Education			
No. of children accessing SNE facilities	0	0	20
Function Cost (US\$ '000)	200	0	400
Cost of Workplan (US\$ '000):	9,098,147	6,006,462	7,805,064

Planned Outputs for 2015/16

The department plans in 2015/2016 to attain the following key outputs: Pay salaries to 840 primary school teachers, supply 126 three seater desks to 6 primary schools, wiring and installation of HEP in 2 primary schools, construct 4 new classrooms, rehabilitate 12 classrooms and construct 15 latrine stances.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 514 Kaberamaido District

Workplan 7a: Roads and Engineering

	Approved Budget	Output by End March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	558,841	452,631	687,640
<i>District Unconditional Grant (Non-Wage)</i>	<i>6,521</i>	<i>0</i>	<i>6,521</i>
o\w District Unconditional Grant - Non Wage	6,521	0	6,521
<i>District Unconditional Grant (Wage)</i>	<i>42,822</i>	<i>25,658</i>	<i>63,900</i>
o\w Transfer of District Unconditional Grant - Wage	42,822	25,658	63,900
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>198</i>	<i>198</i>	<i>198</i>
o\w Conditional Grant to PAF monitoring	198	198	198
Other Revenues	509,299	426,775	617,020
o\w Unspent balances – Other Government Transfers	6,664	6,664	
o\w Other Transfers from Central Government	371,537	270,437	428,521
o\w Multi-Sectoral Transfers to LLGs	127,729	148,740	185,343
o\w Locally Raised Revenues	3,369	933	3,156
Development Revenues	879,660	720,210	872,401
<i>District Unconditional Grant (Non-Wage)</i>	<i>50,000</i>	<i>8,127</i>	<i>50,000</i>
o\w District Unconditional Grant - Non Wage	50,000	8,127	50,000
<i>District Discretionary Development Grant</i>	<i>84,664</i>	<i>71,009</i>	<i>86,873</i>
o\w LGMSD (Former LGDP)	84,664	71,009	86,873
Development Grant	708,738	605,001	708,738
o\w Roads Rehabilitation Grant	708,738	605,001	708,738
Other Revenues	36,258	36,073	26,790
o\w Unspent balances – Conditional Grants	14,198	14,198	
o\w Multi-Sectoral Transfers to LLGs	22,060	21,845	16,065
o\w Locally Raised Revenues		30	10,725
Total Revenues	1,438,501	1,172,841	1,560,041
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>558,841</i>	<i>373,304</i>	<i>687,640</i>
Wage	59,023	32,973	73,919
Non Wage	499,818	340,332	613,721
<i>Development Expenditure</i>	<i>879,660</i>	<i>300,964</i>	<i>872,401</i>
Domestic Development	879,660	300,964	872,401
Donor Development	0	0	0
Total Expenditure	1,438,501	674,269	1,560,041

Department Revenue and Expenditure Allocations Plans for 2015/16

Shs.1,560,041,443 is projected in total revenue & expenditure to be raised from: Central Gov't, Shs. 1,344,752,040 (86.2%), Local Revenue, Shs. 13,880,525 (0.9%) & Multi-Sectoral Transfers, Shs. 201,408,878 (12.9%).

Comparatively, the revenue & expenditure estimates for FY 2015/2016 have appreciated by 8.4% from the budget of FY 2014/2015. This is mainly due to appreciation of Dist. Unconditional Grant - Wage & grants from Uganda Road Fund for roads maintenance.

(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

Function: 0481 District, Urban and Community Access Roads

Vote: 514 Kaberamaido 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
Length in Km. of rural roads rehabilitated (PRDP)	14	12	10
No. of Road user committees trained (PRDP)	1	1	1
Length in Km of District roads routinely maintained	360	360	360
Length in Km of District roads periodically maintained	6	4	16
Length in Km. of rural roads rehabilitated	8	6	7
Function Cost (US\$ '000)	1,362,915	653,524	1,485,097
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	1	1
Function Cost (US\$ '000)	75,586	20,745	74,944
Cost of Workplan (US\$ '000):	1,438,501	674,269	1,560,041

Planned Outputs for 2015/16

Routine maintenance of 360.15 Km of district feeder roads using Road Gangs, Mechanised Routine maintenance of 16 Km of district feeder roads and rehabilitation of 17 Km of rural roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	31,520	14,662	23,633
District Unconditional Grant (Wage)	17,909	13,228	18,529
o/w Transfer of District Unconditional Grant - Wage	17,909	13,228	18,529
Support Services Conditional Grant (Non-Wage)	198	198	198
o/w Conditional Grant to PAF monitoring	198	198	198
Other Revenues	13,413	1,236	4,906
o/w Multi-Sectoral Transfers to LLGs	13,413	1,236	4,906
Development Revenues	373,446	305,413	351,027
Development Grant	351,027	299,648	351,027
o/w Conditional transfer for Rural Water	351,027	299,648	351,027
Other Revenues	22,419	5,766	
o/w Multi-Sectoral Transfers to LLGs	22,419	5,766	
Total Revenues	404,966	320,076	374,660
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	31,520	14,066	23,633
Wage	17,909	13,228	18,529
Non Wage	13,612	838	5,104
Development Expenditure	373,446	304,613	351,027
Domestic Development	373,446	304,613	351,027
Donor Development	0	0	0
Total Expenditure	404,966	318,679	374,660

Department Revenue and Expenditure Allocations Plans for 2015/16

Shs. 374,659,750 is projected in total revenue and expenditure to be generated from Central Gov't, Shs.369,753,964

Vote: 514 Kaberamaido District

Workplan 7b: Water

(98.7%) and Multisectoral Transfers, Shs. 4,905,786 (1.3%). In comparative terms, the sector's total revenue and expenditure estimates have dropped by 7.6% of the previous FY 2014/2015. This drop in total revenue and expenditure estimates is due to the decrease in lower local gov'ts allocations to the sector unlike in the last FY.

(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
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	20	20	14
No. of water points tested for quality	90	73	90
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
% of rural water point sources functional (Shallow Wells)	79	81	80
No. of water and Sanitation promotional events undertaken	3	0	3
No. of water user committees formed.	20	0	14
No. Of Water User Committee members trained	20	20	126
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	5	5	4
No. of deep boreholes drilled (hand pump, motorised)	15	15	9
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	1
Function Cost (US\$ '000)	404,966	318,679	374,660
Cost of Workplan (US\$ '000):	404,966	318,679	374,660

Planned Outputs for 2015/16

The sector intends to undertake the following major activities: Construction of 4 hand dug shallow wells; drilling and installation of 9 deep Boreholes; Phase 1 construction of a piped water supply system in Alwa Trading Center - Alwa Sub County; Maintenance of the water office block; Promotion of community based water sources management; and, sanitation and hygiene promotion in locations earmarked under the planned projects.

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	101,734	54,628	137,713
District Unconditional Grant (Non-Wage)	7,862	1,898	7,862
o\w District Unconditional Grant - Non Wage	7,862	1,898	7,862
District Unconditional Grant (Wage)	70,748	42,905	107,707
o\w Transfer of District Unconditional Grant - Wage	70,748	42,905	107,707
Sector Conditional Grant (Non-Wage)	11,448	8,586	11,448
o\w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	11,448	8,586	11,448
Other Revenues	11,677	1,239	10,696
o\w Multi-Sectoral Transfers to LLGs	7,069	828	6,380
o\w Locally Raised Revenues	4,608	411	4,316
Development Revenues	1,581	1,809	1,201
Other Revenues	1,581	1,809	1,201

Vote: 514 Kaberamaido District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Multi-Sectoral Transfers to LLGs	1,581	1,809	1,201
Total Revenues	103,316	56,436	138,914
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	101,734	49,259	137,713
Wage	70,748	42,905	107,707
Non Wage	30,987	6,354	30,006
<i>Development Expenditure</i>	1,581	1,308	1,201
Domestic Development	1,581	1,308	1,201
Donor Development	0	0	0
Total Expenditure	103,316	50,567	138,914

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX. 138,913,730 is projected in total revenue & expenditure for FY 2015/2016; out of which, 4,316,274/= (3.1%) is Local Revenue & 134,597,456/= (96.9%) Central Gov't Transfers. In comparative terms, the revenue and expenditure budgets of the dep't have increased by 25.6%. This arose from the increase in wage allocations to the department to take care of staff recruitment.

(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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)		0	3
No. of monitoring and compliance surveys/inspections undertaken	12	1	0
No. of Water Shed Management Committees formulated		0	12
Area (Ha) of Wetlands demarcated and restored		0	60
No. of community women and men trained in ENR monitoring	200	90	
No. of monitoring and compliance surveys undertaken		0	12
No. of new land disputes settled within FY	11	0	0
Function Cost (UShs '000)	103,316	50,567	138,914
Cost of Workplan (UShs '000):	103,316	50,567	138,914

Planned Outputs for 2015/16

7 Staff paid salaries for 12 months, 4 Quarterly progress reports prepared & submitted to Min. of Water & Environment, 2 Has of pine plantation established & 4 Has maintained in Ameje Village, 15 Has re-demarcated (opening of survey mark stones) in Amanamana local forest reserve, 12 Water Shed Mgt Committees formulated, 30 Has of Abalang wetland restored, 30 Has of Kamuk wetland demarcated, 12 Monitoring & compliance surveys undertaken in 12 LLGs, 36 lease applications processed.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 514 Kaberamaido District

Workplan 9: Community Based Services

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Recurrent Revenues	271,562	161,708	249,237
<i>District Unconditional Grant (Non-Wage)</i>	<i>7,648</i>	<i>2,258</i>	<i>7,648</i>
o\w District Unconditional Grant - Non Wage	7,648	2,258	7,648
<i>District Unconditional Grant (Wage)</i>	<i>141,551</i>	<i>91,046</i>	<i>130,415</i>
o\w Transfer of District Unconditional Grant - Wage	141,551	91,046	130,415
<i>Sector Conditional Grant (Non-Wage)</i>	<i>42,266</i>	<i>31,698</i>	<i>42,266</i>
o\w Conditional transfers to Special Grant for PWDs	19,777	14,832	19,777
o\w Conditional Grant to Women Youth and Disability Grant	9,473	7,104	9,473
o\w Conditional Grant to Functional Adult Lit	10,385	7,788	10,385
o\w Conditional Grant to Community Devt Assistants Non Wage	2,631	1,974	2,631
Other Revenues	80,096	36,706	68,907
o\w Unspent balances – Other Government Transfers	13,886	13,886	
o\w Other Transfers from Central Government		0	12,755
o\w Multi-Sectoral Transfers to LLGs	52,267	21,469	43,092
o\w Locally Raised Revenues	13,943	1,351	13,061
Development Revenues	330,698	668,365	362,202
<i>District Discretionary Development Grant</i>	<i>3,427</i>	<i>2,874</i>	<i>3,427</i>
o\w LGMSD (Former LGDP)	3,427	2,874	3,427
Other Revenues	327,271	665,491	358,775
o\w Other Transfers from Central Government	260,527	615,005	286,963
o\w Multi-Sectoral Transfers to LLGs	66,745	50,486	71,813
Total Revenues	602,260	830,073	611,438

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	271,562	141,488	249,237
Wage	161,244	98,545	140,711
Non Wage	110,317	42,942	108,526
<i>Development Expenditure</i>	330,698	655,497	362,202
Domestic Development	330,698	655,497	362,202
Donor Development	0	0	0
Total Expenditure	602,260	796,984	611,438

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX. 611,438,429 is projected in annual revenue & expenditure; to be generated from: Local Revenue is 13,060,659/= (2.1%), Central Gov't; 483,473,543/= (79.1%) & Multi-Sectoral Transfers, 114,904,227/= (18.8%). Total revenue & expenditure estimates for 2015/2016 have increased by 1.5% from the previous budget, attributedly to new funding expected for the Youth Livelihood Project & also because of increased allocations from LLGs.

(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

Function: 1081 Community Mobilisation and Empowerment

Vote: 514 Kaberamaido District

Workplan 9: Community Based Services

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	12	0	12
No. of Active Community Development Workers	15	15	15
No. FAL Learners Trained	640	640	600
No. of children cases (Juveniles) handled and settled	4	1	12
No. of Youth councils supported	1	0	1
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	602,260	796,984	611,438
Cost of Workplan (US\$ '000):	602,260	796,984	611,438

Planned Outputs for 2015/16

Pay monthly salaries for 15 staff, Prepare & submit 4 Physical progress & financial reports to the MoGLSD, train 600 FAL learners, support 14 IGA groups, undertake 12 desk and field appraisal of IGAs project proposals, transfer funds to 23 projects under YLP, build capacity of 12 Sub-county technical staff.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	547,639	515,160	107,561
District Unconditional Grant (Non-Wage)	29,395	13,033	38,214
o\w District Unconditional Grant - Non Wage	29,395	13,033	38,214
District Unconditional Grant (Wage)	27,629	20,722	43,213
o\w Transfer of District Unconditional Grant - Wage	27,629	20,722	43,213
Support Services Conditional Grant (Non-Wage)	7,170	5,179	6,645
o\w Conditional Grant to PAF monitoring	7,170	5,179	6,645
Other Revenues	483,445	476,226	19,489
o\w Unspent balances – UnConditional Grants	1,297	764	
o\w Other Transfers from Central Government	471,409	471,409	
o\w Multi-Sectoral Transfers to LLGs	4,843	3,168	13,965
o\w Locally Raised Revenues	5,897	885	5,524
Development Revenues	208,989	196,729	209,770
District Unconditional Grant (Non-Wage)	15,774	10,000	6,955
o\w District Unconditional Grant - Non Wage	15,774	10,000	6,955
District Discretionary Development Grant	181,087	154,390	181,087
o\w LGMSD (Former LGDP)	181,087	154,390	181,087
Other Revenues	12,128	32,339	21,728
o\w Unspent balances – Conditional Grants	1,400	1,400	
o\w Donor Funding	10,728	30,939	21,728

Vote: 514 Kaberamaido District

Workplan 10: Planning

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	756,628	711,890	317,331
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	547,639	502,145	107,561
Wage	27,629	20,722	43,213
Non Wage	520,010	481,423	64,348
<i>Development Expenditure</i>	208,989	151,135	209,770
Domestic Development	198,261	129,495	188,042
Donor Development	10,728	21,640	21,728
Total Expenditure	756,628	653,280	317,331

Department Revenue and Expenditure Allocations Plans for 2015/16

Shs. 317,330,980 is projected in total receipts & expenditure to be generated from Central Gov't, 276,114,464/= (87.0%); Local Revenue, 5,523,846/= (1.7%); Donor funds, 21,728,000/= (6.8%) & Multi-Sectoral Transfers, 13,964,670/= (4.4%). Comparatively, the revenue and expenditure estimates for FY 2015/2016 have reduced by 58.1% of the previous budget; largely due to exclusion of revenue that was available in 2014/2015 for popn census.

(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: 1383 Local Government Planning Services			
No of qualified staff in the Unit	2	2	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	756,628	653,280	317,331
Cost of Workplan (UShs '000):	756,628	653,280	317,331

Planned Outputs for 2015/16

Complete rehabilitation and expansion of the Finance, Planning & Internal Audit Admin. block (Phase II), Register births of children (0-5) years in 3 Sub-counties of Kalaki, Kakure & Ocheru. Furnish 5 Offices, produce 12 sets of DTPC minutes, prioritise and appraise 1 LGMSD project, monitor 1 LGMSD project site, prepare & submit 12 quarterly performance reports. Prepare & produce 11 copies of DLG BFP, 6 copies of LGMSD workplans & internally assess 22 Gov't Units.

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	44,634	32,620	46,729
District Unconditional Grant (Non-Wage)	7,102	4,089	7,102
o/w District Unconditional Grant - Non Wage	7,102	4,089	7,102
District Unconditional Grant (Wage)	23,889	21,495	25,791
o/w Transfer of District Unconditional Grant - Wage	23,889	21,495	25,791
Support Services Conditional Grant (Non-Wage)	1,414	1,061	1,414
o/w Conditional Grant to PAF monitoring	1,414	1,061	1,414

Vote: 514 Kaberamaido District

Workplan 11: Internal Audit

<i>US\$ Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Other Revenues	12,229	5,975	12,422
o/w Unspent balances – UnConditional Grants	243	243	
o/w Multi-Sectoral Transfers to LLGs	8,591	5,430	9,242
o/w Locally Raised Revenues	3,395	301	3,180
Total Revenues	44,634	32,620	46,729
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	44,634	31,979	46,729
Wage	28,902	25,744	31,456
Non Wage	15,732	6,235	15,274
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	44,634	31,979	46,729

Department Revenue and Expenditure Allocations Plans for 2015/16

A total of UGX. 46,729,361 in total revenue & expenditure to be generated from Local Revenue; 3,180,012/= (6.8%), Central Gov't; 34,307,077/= (73.4%); and, Multi-Sectoral Transfers; 9,242,272/= (19.8%). Compared to the FY 2014/2015, the budget for 2015/2016 has increased marginally by 4.7% due to salary increases determined after use of computations by the cost centre system introduced by MoFPED. This enhanced accuracy in wage estimation.

(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: 1482 Internal Audit Services			
No. of Internal Department Audits	97	109	165
Date of submitting Quarterly Internal Audit Reports	15-07-2014	14-01-2015	15-07-2015
Function Cost (US\$ '000)	44,634	31,979	46,729
Cost of Workplan (US\$ '000):	44,634	31,979	46,729

Planned Outputs for 2015/16

The following key outputs are planned for FY 2015/2016: 4 Quarterly internal audit reports produced and submitted to relevant offices within and outside the District. 8 PAF monitoring visits conducted and reports produced for attention of the CAO and HODs/SAs. 92 UPE and 11 USE schools audited and reports submitted submitted to relevant offices.