

# Vote: 524    Kibaale District

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## Structure of Budget Framework Paper

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## Foreword

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The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The district vision is a prosperous population with a good standard of living and functional skills for sustainable development. The district mission is to serve the community through coordinated delivery of services focussing on National priorities and significant local needs in order to acceralate sustainable development in the District.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this BFP were obtained from the District Development Plan for 2015/16 to 2019/20FY, the District Budget Conference held on 06th October 2016, Submissions from Lower Local Governments and views of the District Executive Committee. This BFP was approved by the District Executive Committee on 25th January 2017.

In line with the Investment priorities of the Second National Development Plan, the focus of the District during the FY 2017/18 shall be; enhancing Production and Productivity, improving Road infrastructure, enhancing Local Revenue, Human Capital Development, enhancing Public Service Delivery and promoting Local Economic Development.

I call upon the people of Kibaale District, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute and work towards the realisation of the interventions proposed in this framework.

**Amara Peter, DISTRICT CHAIRPERSON KIBAALE**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	324,423	80,559	300,128
2a. Discretionary Government Transfers	3,317,300	829,325	3,457,950
2b. Conditional Government Transfers	11,753,523	3,141,952	8,965,051
2c. Other Government Transfers	462,787	13,962	594,928
4. Donor Funding	933,368	38,454	929,222
<b>Total Revenues</b>	<b>16,791,401</b>	<b>4,104,253</b>	<b>14,247,278</b>

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

The total Revenue out turn for the district for FY 2016/17 as at 30/9/ 2016 stood at 24.4% of the annual budget as follows: Local Revenue 24.8%, discretionary Government Transfers 25%, conditional Govt transfers 26.7%, Other Govt Transfers 3% and Donor funding 4.1% of the budgeted revenue per category.

#### Planned Revenues for 2017/18

The projected total Resource envelope for the district for the FY 2017/18 including multi sectoral transfers to Lower Local Governments stands at 14,247,278,000 and has decreased by 15.2% compared to FY 2016/17. The District resource envelope for the FY 2017/18 is expected to be realised from the following sources: Local Revenue 2.1%, central Government Transfers 91.4% and Donor funding 6.5%.

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,783,722	706,547	1,998,314
2 Finance	336,736	34,933	332,783
3 Statutory Bodies	571,483	34,886	660,307
4 Production and Marketing	693,598	78,509	702,468
5 Health	2,529,114	204,136	2,096,069
6 Education	6,094,190	765,479	5,544,527
7a Roads and Engineering	1,318,524	22,875	1,132,053
7b Water	1,111,664	5,690	306,930
8 Natural Resources	242,756	37,173	242,100
9 Community Based Services	807,592	21,996	929,023
10 Planning	158,323	5,733	159,896
11 Internal Audit	143,697	12,701	142,808
<b>Grand Total</b>	<b>16,791,401</b>	<b>1,930,658</b>	<b>14,247,278</b>
Wage Rec't:	8,578,807	1,013,191	8,578,807
Non Wage Rec't:	4,192,806	906,478	3,025,665
Domestic Dev't	3,086,420	10,990	1,713,584
Donor Dev't	933,368	0	929,222

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

The aggregate expenditure of the district as at 30/9/2016 stood at 1,930,658,000 (including expenditure under multi sectoral transfers to Lower Local Governments) representing 48% of the releases that had so far been made to departments. There was very low funds utilisation in almost all departments save for administration and Natural Resources because the District was changing from Manual payment system to the Integrated Financial Management System which was not yet fully operational.

#### Planned Expenditures for 2017/18

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## Executive Summary

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The total expenditure projection for the FY 2017/18 for the district is disaggregated as follows: Administration (14.0%), Finance (2.3%), Statutory Bodies (4.6%), Production and marketing (4.9%), Health (14.7%), Education and Sports (38.9%), Roads and Engineering (7.9%), Water (2.2%), Natural Resources (1.7%), Community Services (6.5%), Planning Unit (1.1%) and Internal Audit (1.0%). The percentage allocation of funds to departments has not changed significantly compared to FY 2016/17.

### *Medium Term Expenditure Plans*

In line with the Local Government Development Plan, the projected resource envelope for the medium term is expected to be expended as follows: Administration (14.0%), Finance (2.3%), Statutory Bodies (4.6%), Production and marketing (4.9%), Health (14.7%), Education and Sports (38.9%), Roads and Engineering (7.9%), Water (2.2%), Natural Resources (1.7%), Community Services (6.5%), Planning Unit (1.1%) and Internal Audit (1.0%).

### **Challenges in Implementation**

Inadequate means of transport at the district and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue : There are acute funding gaps for critical functions of Council like council meetings and standing committee meetings among others. High Population growth rate: The District has got a high population growth rate of 5.54% per annum which lowers service delivery indicators in view of the funding constraints.

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## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>324,423</b>	<b>80,559</b>	<b>300,128</b>
Local Service Tax	20,000	11,883	20,000
Application Fees	6,750	0	6,750
Local Government Hotel Tax	10,000	0	10,000
Market/Gate Charges	60,000	15,911	60,000
Other Fees and Charges	48,010	1,951	48,010
Other licences	25,000	2,146	25,000
Park Fees	20,000	11,000	20,000
Property related Duties/Fees	47,973	10,700	47,973
Registration of Businesses	200	0	200
Rent & Rates from private entities		9,778	
Sale of non-produced government Properties/assets	55,974	0	42,195
Business licences	20,000	6,675	20,000
Unspent balances – Locally Raised Revenues	10,516	10,516	
<b>2a. Discretionary Government Transfers</b>	<b>3,317,300</b>	<b>829,325</b>	<b>3,457,950</b>
Urban Discretionary Development Equalization Grant	20,011	5,003	16,617
Urban Unconditional Grant (Non-Wage)	45,602	11,401	39,708
Urban Unconditional Grant (Wage)	159,910	39,977	159,910
District Unconditional Grant (Wage)	2,396,219	599,055	2,396,219
District Unconditional Grant (Non-Wage)	530,188	132,547	671,179
District Discretionary Development Equalization Grant	165,370	41,342	174,316
<b>2b. Conditional Government Transfers</b>	<b>11,753,523</b>	<b>3,141,952</b>	<b>8,965,051</b>
General Public Service Pension Arrears (Budgeting)	349,397	349,397	0
Gratuity for Local Governments	428,939	107,235	0
Pension for Local Governments	596,515	149,129	596,515
Sector Conditional Grant (Non-Wage)	1,917,741	421,424	1,418,134
Sector Conditional Grant (Wage)	6,022,679	1,505,670	6,022,679
Transitional Development Grant	1,256,348	313,622	20,638
Development Grant	1,181,905	295,476	907,085
<b>2c. Other Government Transfers</b>	<b>462,787</b>	<b>13,962</b>	<b>594,928</b>
Youth Livelihood Programme	442,811	5,129	442,811
Unspent balances Other Government Transfers	8,833	8,833	
Uganda Women Entrepreneurs Programme	11,142	0	152,116
Supervision of Primary Leaving Examinations		0	
MOES - Monitoring and Supervision		0	
<b>4. Donor Funding</b>	<b>933,368</b>	<b>38,454</b>	<b>929,222</b>
UNICEF	781,222	27,497	781,222
Baylor International (U)	10,000	0	10,000
Global Fund	24,000	0	24,000
Infectious Diseases Institute	20,000	6,811	20,000
Neglected Tropical Diseases	6,000	0	6,000
Programme for Children and Youths	8,000	0	8,000
Programme for Enhancing Adolescent Reproductive Lives	6,000	0	6,000
Sight Savers Uganda	20,000	0	20,000
UNEPI/WHO	50,000	0	50,000
Unspent balances - donor	4,146	4,146	
Uganda AIDS Commission	4,000	0	4,000
<b>Total Revenues</b>	<b>16,791,401</b>	<b>4,104,253</b>	<b>14,247,278</b>

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## A. Revenue Performance and Plans

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

#### *(i) Locally Raised Revenues*

By the end of the 1st Quarter, there was generally good performance of Local revenue. In aggregate terms, the district realised 91% of the projected local revenue for the quarter or 25% of the projected annual income from local revenue. Thus, aggregate local revenue collection was slightly lower than the quarterly target. Sources that performed well include; Local service tax, park fees, Business licences, market / gate charges and property related duties.

#### *(ii) Central Government Transfers*

By the end of the 1st Quarter, the performance of Central Government Transfers was excellent. The district realised 103% of the projected release from central Government transfers for the quarter or 26% of the projected annual release from this source. Generally, most of the sources for Central Government transfers had almost so far performed as planned save for other Government Transfers.

#### *(iii) Donor Funding*

By the end of the 1st Quarter, there was very poor performance of donor funding. The district only realised 16% of the projected release for the quarter or 4% of the projected annual release from donor funding. This funding was only realised from UNICEF and Infectious Diseases Institute.

### Planned Revenues for 2017/18

#### *(i) Locally Raised Revenues*

The projected Local revenue for the district during the FY 2017/18 including local revenue for the Lower Local Governments stands at 300,128,000 representing 2.1% of the total Budget. This revenue is expected to be realised from the following sources: Market/ Gate charges - 18.5%, sale of non produced government properties/assets - 17.3%, other fees and charges - 14.8%, property related duties/fees - 14.8% while other sources will generate 34.7% of the projected local revenue.

#### *(ii) Central Government Transfers*

The projected Central Government transfers for the district for the FY 2017/18 including multi sectoral transfers to Lower Local Governments stands at 13,017,929,000 which accounts for 91.4% of the total Budget. Out of this income, 68.9% will be conditional transfers, Discretionary Government Transfers will constitute 26.6% while other Government Transfers will constitute 4.6%.

#### *(iii) Donor Funding*

The projected donor funding to the district for the FY 2017/18 stands at 929,222,000 which constitutes 6.5% of the total Budget. This revenue is expected to be received by Health department, Community Based Services, Education and Sports and Planning Unit.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,733,637	961,389	1,979,344
District Unconditional Grant (Non-Wage)	65,373	25,343	99,642
District Unconditional Grant (Wage)	1,032,085	258,021	1,032,085
General Public Service Pension Arrears (Budgeting)	349,397	349,397	0
Gratuity for Local Governments	428,939	107,235	0
Locally Raised Revenues	33,843	4,677	33,843
Multi-Sectoral Transfers to LLGs	118,248	37,212	112,111
Pension for Local Governments	596,515	149,129	596,515
Unspent balances – Locally Raised Revenues	4,089	4,089	
Urban Unconditional Grant (Wage)	105,147	26,287	105,147
<i>Development Revenues</i>	50,086	8,149	18,970
District Discretionary Development Equalization Grant	7,016	0	8,594
Multi-Sectoral Transfers to LLGs	13,070	1,114	10,376
Transitional Development Grant	30,000	7,035	
<b>Total Revenues</b>	<b>2,783,722</b>	<b>969,538</b>	<b>1,998,314</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,733,637	706,063	1,979,344
Wage	1,137,232	62,098	1,137,232
Non Wage	1,596,405	643,965	842,112
<i>Development Expenditure</i>	50,086	484	18,970
Domestic Development	50,086	484	18,970
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,783,722</b>	<b>706,547</b>	<b>1,998,314</b>

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

During the 1st quarter, the department received a total income of 969,538,000 (including multi sectoral transfers to Lower Local Governments) representing 139% of the planned out turn for the 1st quarter and 35% of the annual budget for the department. There was a fair outturn from the Locally raised revenues in order to meet the priority recurrent costs of the district like running of the heavy duty generator, payment of HEP bills and compound maintenance among others. There was also excellent

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

The projected revenue for the department (including multi sectoral transfers to LLGS) for 2017/18FY is 1,998,314,000 out of which 99% is recurrent while 1% is Development. Of the recurrent expenditure, 57% is for wage while 42 % is for non wage recurrent. All development revenue is domestic. The budget has decreased by 28.2% compared to that of FY 2016/17 mainly due to the removal of budget allocations for General public service pension arrears and Gratuity for local Governments.

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

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

Staff salaries paid for 3 months (for district and urban staff), Direct transfers from MOFPED for decentralised services made to 9 subcounties (namely Bwamiramira, Matale, Nyamarunda, Bubango, Nyamarwa, Kabasekende, Kasimbi, Kyebando, Mugarama) Direct Transfers from the MOFPED for Urban unconditional grant - non wage made to 01 Town Council - Kibaale TC, 3 monitoring reports prepared, 3 Staff supervision reports prepared, 1 mentoring report prepared, 3 reports on, Legal cases prepared; 01 set of

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## Workplan 1a: Administration

### Plans for 2017/18 by Vote Function

Staff salaries paid for 12 months, pension and gratuity paid, 12 monitoring reports prepared, 12 Staff supervision reports prepared, 4 mentoring reports prepared, 4 reports on Legal cases prepared, 41 reports on official journeys prepared.

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

Staff salaries paid for 12 months (for district staff), Transfers for support to decentralised services made to subcounties, 12 monitoring reports prepared, 12 Staff supervision reports prepared, 4 mentoring reports prepared, Legal cases prepared, 48 reports on official journeys prepared (refer to the DDP pg 56).

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

None

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

#### 1. Transport

Some of the roads become impassable during the wet season which affects supervision of sub counties

#### 2. Under Funding

Inadequate funding that results into incapacity to implement all activities as planned hence limited outputs

#### 3. Under staffing

There is lack of staff especially in Lower Local Governments like Parish Chiefs and sub county chiefs since many of them are not substantive

## Workplan 2: Finance

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	336,736	332,783
District Unconditional Grant (Non-Wage)	46,870	46,870
District Unconditional Grant (Wage)	180,000	180,000
Locally Raised Revenues	11,565	11,565
Multi-Sectoral Transfers to LLGs	76,806	72,852
Urban Unconditional Grant (Wage)	21,495	21,495
<b>Total Revenues</b>	<b>336,736</b>	<b>332,783</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	336,736	332,783
Wage	201,495	201,495
Non Wage	135,242	131,288
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>336,736</b>	<b>332,783</b>

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

During the 1st quarter, the department received a total income of 72,405,000 ( including multi sectoral transfers to Lower Local Governments) representing 86% of the planned out turn for the 1st quarter and 22% of the annual budget for the department. All the funds received were recurrent grants from central Government i.e. Wage and unconditional grant non wage. There was no out turn from local revenue. Regarding Expenditure, during the 1st quarter, the



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## Workplan 2: Finance

department spent 34,933,000 (including e

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

The projected revenue for the department for 2017/18 FY is 332,783,000 all of which is recurrent. Of the recurrent revenue, 60% is for wage while 40% is for non wage. The budget for the department has slightly declined by 1.2% compared to that of the FY 2016/17 due to the reduction in the multi sectoral transfers to Lower Local Governments.

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

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

Adraft Copy of Final Accounts for 2015/2016 Submitted to the Auditor General by 29th August 2016, staff salaries paid for three months.

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

A draft final Account for 2016/2017 submitted to the Auditor General by 31st August 2017, District Annual Budget for 2017/2018 approved by 31 May 2017, Staff mentored in financial management, Sources of revenue inspected with major focus on trading licence, markets and loading fees and taxi parks, comprehensive assessment of all local revenues carried out, tax education conducted on FM radios.

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

A draft final Account submitted to the Auditor General by 31st August annually, District Annual Budget approved by 31 May annually, Sources of revenue inspected with major focus on trading licence, markets and loading fees and tax parks,

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

None

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

#### 1. Delays in Financial reporting

The IFMS system in use leads to delayed production of financial reports and also inaccurate financial records.

#### 2. Inadequate staffing

Whereas the departmental structure requires 8 Accounts Assistants at the District Headquarters, it currently has only 3 Accounts staff and 1 Senior Accounts Assistant which constrains the Financial management function.

#### 3. Low compliance to local revenue collection

The newly introduced taxes namely, Local service and Hotel tax have not been appreciated by eligible payers and as a result there has been poor compliance. In addition, the collection of loading fee is still a big challenge.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	571,483	129,606	660,307
District Unconditional Grant (Non-Wage)	183,439	44,133	276,600
District Unconditional Grant (Wage)	285,000	71,250	285,000
Locally Raised Revenues	46,262	0	46,262
Multi-Sectoral Transfers to LLGs	52,114	9,556	52,444
Unspent balances – Locally Raised Revenues	4,667	4,667	

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## Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>571,483</b>	<b>129,606</b>	<b>660,307</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	571,483	34,886	660,307
Wage	285,000	25,329	285,000
Non Wage	286,483	9,556	375,307
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>571,483</b>	<b>34,886</b>	<b>660,307</b>

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

During the 1st quarter, the department received a total income of 129,606,000 (including multi sectoral transfers to Lower Local Governments) representing 89% of the planned out turn for the 1st quarter and 23% of the annual budget for the department. Most of the revenue sources almost performed as planned save for local revenue that had zero out turn. All departmental revenues were recurrent. Regarding Expenditure, during the 1st quarter, the department spent 34,886,000 (including expenditure u

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

The projected revenue for the department for 2017/18FY including multi sectoral transfers to Lower Local Governments is 660,307,000 all of which is recurrent. Of the recurrent revenue, 43.2% is wage while 56.8% is for non wage. The budget for the department has increased by 15.5% compared to that of the FY 2016/17 mainly due to an increase in the District Unconditional Grant Non wage and Local Revenue allocations.

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

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

01 Local Government Public Accounts Committee meeting held and minutes produced, one finance committee meeting held, 01 council meeting held and minutes produced; 03 months staff salaries paid.

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

6 sets of council minutes produced, 6 sets standing committee minutes produced, 6 sets of business committee minutes produced, 40 copies of hard cover bound minutes availed, 4 sets of minutes of Local Government Public Accounts Committee produced 4 reports of Local Government Public Accounts Committee produced and disseminated to relevant ministries., 4 sets Of minutes of District Land Board produced, 4 reports of District Land Board produced and disseminated to line ministries, one advert placed

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

6 sets of council minutes produced -DDP pg 184, 6 sets standing committee minutes produced- DDP pg 184, 6 sets of business committee minutes produced-DDP pg 184, 4 sets of minutes of LGPAC produced -DDP pg 184, 4 sets Of minutes of DLB produced -DDP pg 184, one advert placed-DDP pg 183, 37 staffs recruited -DDP pg 183, salary for DSC chairperson paid for 12 months retainer fees for three members and gratuity for chairperson paid, 233 staff confirmed.

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

None

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

#### 1. Inadequate discretionary revenues.

There are acute funding gaps for critical functions of Council like council meetings and standing committee meetings among others which affects delivery of council mandates.

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## Workplan 3: Statutory Bodies

### 2. Inadequate Transport means

The Department with all its three vital sub sectors of District Contracts Committee, District Service Commission and District Land Board has only one vehicle for the District Chairperson.

### 3. Low Staffing levels

Some vacant posts are not yet filled which increases the volume of work on the staff in post.

## Workplan 4: Production and Marketing

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	644,590	157,628	648,345
District Unconditional Grant (Non-Wage)	8,372	1,689	13,372
Locally Raised Revenues		0	3,855
Multi-Sectoral Transfers to LLGs	11,984	844	13,036
Sector Conditional Grant (Non-Wage)	35,673	8,918	33,375
Sector Conditional Grant (Wage)	584,706	146,177	584,706
Unspent balances – Locally Raised Revenues	3,855	0	
<i>Development Revenues</i>	49,008	8,956	54,124
Development Grant	35,822	8,956	33,124
Multi-Sectoral Transfers to LLGs	13,186	0	21,000
<b>Total Revenues</b>	<b>693,598</b>	<b>166,584</b>	<b>702,468</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	644,590	78,509	648,345
Wage	584,706	76,915	584,706
Non Wage	59,884	1,593	63,638
<i>Development Expenditure</i>	49,008	0	54,124
Domestic Development	49,008	0	54,124
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>693,598</b>	<b>78,509</b>	<b>702,468</b>

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

During the 1st quarter, the department received a total income of 166,584 ,000 (including multi sectoral transfers to Lower Local Governments) representing 96% of the planned out turn for the first quarter and 24% of the annual budget for the department. Generally, during the 1st quarter, the department received most the funds as planned especially the conditional Grants from the centre. However, there was low out turn from multi sectoral transfers to Lower Local Governments while there was comp

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

The projected revenue for the department for 2017/18FY is 702,468,000 of which 5.46% is development while 94.54% is recurrent. Of the recurrent expenditure, 90.03% is for wage while 9.97% is for non wage. All development revenue is domestic. The budget for the department slightly increased by 1.28% compared to that of the FY 2016/17 mainly due to the slight increase in the budget provisions for multi sectoral transfers to Lower Local Governments.

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

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

Staff salaries were paid for 3 months, 2,250 Farmers mobilised and sensitized in 10 LLGs namely; Bwamiramira 250 farmers, Matala 280 farmers, Mugarama 375 farmers, Kyebando 280 farmers, Nyamarunda, 250 farmers; Bubango, 250 farmers; Nyamarwa,375 , Kasimbi 125, Kabasekende 125 farmers; Kibaale Town Council,125 farmers 1 report on Field supervisory visits prepared, 1 reports on official journeys to MAAIF and NARO, 1 quaterly report compiled

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## Workplan 4: Production and Marketing

and submitted.

### Plans for 2017/18 by Vote Function

Sensitisation of 4100 farmers, Preparation of quarterly reports and submit copies to MAAIF, carryout quarterly supervision, monitoring, carry technical verification of supplies of improved technologies under OWC, hold Radio programmes, 10,000 coffee seedlings, 10,000 pineapple suckers and 6000 cocoa seedlings distributed to 11 LLGs, 100 demonstrations on crop agronomic practices set up in 11 LLGs, 4 field monitoring reports prepared, 2,200 (200 per LLG) Farmers trained, 4 reports on official jour

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

Sensitisation of farmers in LLGs page 168, Preparation of quarterly reports and submit copies to MAAIF, carryout quarterly supervision, monitoring and follow-up of Sensitization of farmers in LLGs page 168, procure and distribute improved crop and livestock technologies page 170, conduct specialized training for production staff page 169, construct livestock infrastrures in LLGs page 171, enforcement of fisheries regulations page 171, deployment of tsetse fly traps in sub counties page 173.

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

Procurement and distribution of cocoa and coffee seedlings and provision of some rabies vaccine by MAAIF, capacity building of staff, support to food security and household income by EMESCO, Procurement and distribution of the following technologies; 1,500,000 coffee seedlings, 130,000 of mango seedlings, 142,000 citrus seedlings, 600,000 pineapple suckers, 50,000 passion fruits, 200,000 Cocoa seedlings, 12,000 Tilapia fingerlings, 5,000 Catfish fingerlings by MAAIF through Operation Wealth Creat

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

#### 1. Crop and livestock pests and diseases

There is prevalence of high incidences of crops and livestock pests and diseases in the district like rabies, banana bacterial wilt disease, coffee twig borer, cassava brown streak virus diseases among others which are wide spread in the district.

#### 2. Unpredictable weather conditions

There is prevalence of high incidences of crops and livestock pests and diseases in the district like rabies, banana bacterial wilt disease, coffee twig borer, cassava brown streak virus diseases among others which are wide spread in the district.

#### 3. Transport facilities for implementation of sector activities

There is lack of transport facilities for both district based technical team and sub county staff for follow up and implementation of field activities

## Workplan 5: Health

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

US\$ Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	1,665,034	1,534,480
District Unconditional Grant (Non-Wage)	1,124	1,124
Locally Raised Revenues	3,855	3,855
Multi-Sectoral Transfers to LLGs	14,651	15,731
Sector Conditional Grant (Non-Wage)	316,719	185,085
Sector Conditional Grant (Wage)	1,328,685	1,328,685
<i>Development Revenues</i>	864,080	561,589
District Discretionary Development Equalization Gran	37,531	55,893

# Vote: 524 Kibaale District

## Workplan 5: Health

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
Donor Funding	501,695	0	501,695
Multi-Sectoral Transfers to LLGs	24,854	5,003	4,000
Transitional Development Grant	300,000	75,000	
<b>Total Revenues</b>	<b>2,529,114</b>	<b>503,693</b>	<b>2,096,069</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,665,034</i>	<i>204,136</i>	<i>1,534,480</i>
Wage	1,328,685	175,419	1,328,685
Non Wage	336,349	28,717	205,795
<i>Development Expenditure</i>	<i>864,080</i>	<i>0</i>	<i>561,589</i>
Domestic Development	362,385	0	59,893
Donor Development	501,695	0	501,695
<b>Total Expenditure</b>	<b>2,529,114</b>	<b>204,136</b>	<b>2,096,069</b>

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

During the 1st quarter, the department received a total income of shs 503,693,000 (including multi sectoral transfers to Lower Local Governments) representing 80% of the planned out turn for the 1st quarter and a cumulative out turn of 20% of the annual budget for the department. There was excellent performance from most of the sources save for Local revenue (recurrent) and donor funding. Regarding Expenditure, during the 1st quarter, the department spent shs 204,136,000 (including expenditure).

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

The projected revenue for the department for 2017/18FY is 2,096,069,000 of which 27% is development while 73% is recurrent. Of the recurrent expenditure, 87% is for wage while 13% is for non wage. Of the development revenue, 10% is domestic while 90% is donor. The budget for the department has declined by 17% compared to that of the FY 2016/17 due to the reduction in sector conditional grant and no funds for PHC development.

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

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

A total of 20,294 patients turned up for out patient services; First cycle of drugs to health facilities was distributed in August 16; 811 deliveries in the district were supervised; Support supervision was done to all the 16 health facilities and 89 health workers in the district were paid monthly salaries.

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

Planned outputs and physical performance include the following: Completion of Mortuary at Kibaale HC IV, Support supervision of health facilities, Support to NGO health facilities with PHC - NGO non wage funds, promotion of Hygiene and sanitation activities, payment of salaries and allowances and provision of minimum health care package.

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

Planned outputs and physical performance include the following: Construction of maternity at Maisuka HC III, Completion of Mortuary at Kibaale HC IV, Support supervision of health facilities, Support to NGO health facilities with PHC - NGO non wage funds, promotion of Hygiene and sanitation activities, payment of salaries and allowances and provision of minimum health care package.

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

The off-budget activities will include mainly the following: Staff recruitment by Infectious Diseases Institute, support supervision by regional and central supervision teams. Refresher training of Village Health Teams, Quarterly meetings for Village Health Teams and Quarterly support supervision of Village Health Teams by Malaria Consortium. Supplies to Village Health Teams by Malaria Consortium. Supply and distribution of insecticide treated mosquito nets by Global fund. Severe Malaria Audit

# Vote: 524 Kibaale District

## Workplan 5: Health

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

#### 1. Lack of District Hospital and HC 111s in sub counties

There is lack of a district hospital and the 64% of the sub counties lack at least a health centre level 3.

#### 2. Reduction in the sector grants and no PHC development

.Reduction in Health sector grants is affecting implementaion of many activities under recurrent funding. Lack of PHC development is affecting contruction of of infrastructure. Lack of funds for continuous capacity building of health workers

#### 3. Inadequate transport

No district ambulance at all and this greatly affects referral system. No motorcycles to the focal persons Tuberculosis and the health assistants.

## Workplan 6: Education

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

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>5,415,074</i>	<i>1,321,907</i>	<i>5,059,477</i>
District Unconditional Grant (Non-Wage)	15,536	2,115	15,536
District Unconditional Grant (Wage)	150,000	37,500	150,000
Locally Raised Revenues	6,804	0	6,804
Multi-Sectoral Transfers to LLGs	4,393	0	5,872
Other Transfers from Central Government		0	
Sector Conditional Grant (Non-Wage)	1,129,054	254,971	771,977
Sector Conditional Grant (Wage)	4,109,287	1,027,322	4,109,287
<i>Development Revenues</i>	<i>679,116</i>	<i>91,589</i>	<i>485,051</i>
Development Grant	218,780	54,695	148,688
District Discretionary Development Equalization Gran	6,529	6,529	
Donor Funding	317,710	0	317,710
Multi-Sectoral Transfers to LLGs	36,097	5,365	18,652
Transitional Development Grant	100,000	25,000	
<b>Total Revenues</b>	<b>6,094,190</b>	<b>1,413,497</b>	<b>5,544,527</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>5,415,074</i>	<i>765,479</i>	<i>5,059,477</i>
Wage	4,259,287	560,251	4,259,287
Non Wage	1,155,787	205,228	800,189
<i>Development Expenditure</i>	<i>679,116</i>	<i>0</i>	<i>485,051</i>
Domestic Development	361,407	0	167,341
Donor Development	317,710	0	317,710
<b>Total Expenditure</b>	<b>6,094,190</b>	<b>765,479</b>	<b>5,544,527</b>

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

During the 1st quarter, the department received a total income of 1,413,497,000 (including multi sectoral transfers to Lower Local Governments) representing 93% of the planned out turn for the 1st quarter and 23% of the annual budget for the department. During the 1st quarter, there was no release from donor funding (UNICEF), Multi sectoral transfers to LLGs (recurrent) and local revenue. There was excellent out turn from conditional transfers from central Government . 100% of the annual bu

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



# Vote: 524 Kibaale District

## Workplan 6: Education

The projected income for the department during the 2017/18 FY stands at 5,544,527,000 of which 91.3% is recurrent revenue while 8.7% is development. Of the recurrent revenue, 84.2 is wage while 15.8 is non wage recurrent. 34.5 of the development revenue is domestic development while 65.5 % is donor. The departmental revenue for 2017/18 FY has declined by 9.1 % compared to that of the FY 2016/17 because of the reduction in the non-wage component and cutting of development grant down wards.

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

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

During the quarter under review, the department did not achieve all its planned recurrent outputs because the conditional grants were received very late. What was achieved was payment of staff salaries for all categories and school inspection among others. Outputs under the development budget were all not achieved since the procurement process had not been concluded.

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

02 classrooms will be constructed, 25 latrine stances will be constructed, 36 desks will be procured, 192 primary schools inspected, 9 secondary schools inspected, 02 Tertiary Institutions inspected, 2150 P.7 candidates registered for PLE, Participation in school games and Athletics up to national level, children with special needs placed in schools, ECD centres will be mapped, new staff and SMC will be trained / inducted

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

Classroom construction (DDP pp.59), latrine construction (DDP pp.59), Staff house construction (DDP pp.59), school inspection (DDP pp. 62), Games and Sports activities (DDP pp. 64), Special Needs activities (DDP pp.64-65)

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

Construction of classrooms, VIP Latrines, provision of water facilities and procurement of classroom desks by EMESCO.

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

#### *1. Inadequate infrastructure*

There are inadequate classrooms, latrine stances, staff houses and classroom desks especially in primary schools

#### *2. Lack of a motorcycle*

The department has only one motorcycle which makes supervision and monitoring of schools difficult.

#### *3. Poor attitude of parents*

The parents do not fully support their children e.g. packing lunch as they believe that every requirement is provided by Government. This contributes to poor performance of pupils and leads to high drop out

## Workplan 7a: Roads and Engineering

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	537,075	112,878	534,995
District Unconditional Grant (Non-Wage)		1,666	
District Unconditional Grant (Wage)	175,468	43,867	175,468
Locally Raised Revenues	3,855	4,612	3,855
Multi-Sectoral Transfers to LLGs	8,117	155	7,221
Sector Conditional Grant (Non-Wage)	340,190	59,329	340,190
Unspent balances – Locally Raised Revenues	1,184	1,184	

# Vote: 524 Kibaale District

## Workplan 7a: Roads and Engineering

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Wage)	8,261	2,065	8,261
<i>Development Revenues</i>	796,748	216,422	597,059
Development Grant	553,398	138,350	553,398
Multi-Sectoral Transfers to LLGs	20,402	8,679	43,660
Transitional Development Grant	200,000	50,000	
Unspent balances – Conditional Grants	7,649	6,465	
Unspent balances – Other Government Transfers	7,649	6,465	
Unspent balances – UnConditional Grants	7,649	6,465	
<b>Total Revenues</b>	<b>1,333,822</b>	<b>329,301</b>	<b>1,132,053</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	537,075	22,875	534,995
Wage	183,729	21,630	183,729
Non Wage	353,346	1,245	351,266
<i>Development Expenditure</i>	781,450	0	597,059
Domestic Development	781,450	0	597,059
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,318,524</b>	<b>22,875</b>	<b>1,132,053</b>

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

During the 1st quarter, the department received a total income of 316,371,000 (including multi sectoral transfers to Lower Local Governments) representing 94% of the planned out turn for the 1st quarter, and 24% of the annual budget for the department. There was excellent outturn for the quarter from all the planned revenues for the department save for multi sectoral transfers to Lower Local Governments. Regarding Expenditure, during the 1st quarter, the department spent only 22,875,000 (incl

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

The projected income for the department for the FY 2017/18 is 1,132,053,000 of which 47.3% is recurrent revenue while 52.7% is development revenue. Of the recurrent revenue 34.3% is wage while 65.7% is none wage recurrent. All the development revenue is domestic development. The departmental revenue for 2017/2018 FY has reduced by 15.1% as compared to that of the 2016/17FY because the IPFs for Transitional Development grant have not yet been issued.

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

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

Staff salaries paid for three months; Training of gang head persons done; procured airtime for the departmental modem and telephone for the District Engineer.

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

54 bottle necks removed from community access roads; 21 Km of Urban unpaved roads routinely maintained in Kibaale Town Council; 186 Km of District roads routinely maintained; 49 Km of rural roads rehabilitated and staff salaries paid for 12 months.

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

Refer to DDP pages 150, 158, 159 and 196 for the following out puts: 54 bottle necks removed from community access roads; 21 Km of Urban unpaved roads routinely maintained in Kibaale Town Council; 186 Km of District roads routinely maintained; 66 Km of rural roads rehabilitated and staff salaries paid for 12 months.

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

None

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



# Vote: 524 Kibaale District

## Workplan 7a: Roads and Engineering

### 1. Inadequate funding for periodic maintenance.

The District has got many feeder roads due for periodic maintenance yet the funding is inadequate.

### 2. Constant break down of plants

The District has 1 bull dozer, the wheel loader needs an overhaul of the engine and 2 of the 3 motor graders are not in good mechanical condition and constantly break down.

### 3. Heavy rains and bad soils for road works.

Most of the areas in the district lack good murrum for road works. The roads constructed get damaged quickly under heavy rains and high volume of trucks using the roads. The district has hilly terrain with big rivers, streams and swamps which over flows.

## Workplan 7b: Water

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	115,761	29,180	114,418
District Unconditional Grant (Non-Wage)		240	
District Unconditional Grant (Wage)	80,000	20,000	80,000
Sector Conditional Grant (Non-Wage)	35,761	8,940	34,418
<i>Development Revenues</i>	995,904	248,976	192,513
Development Grant	373,904	93,476	171,875
Transitional Development Grant	622,000	155,500	20,638
<b>Total Revenues</b>	<b>1,111,664</b>	<b>278,156</b>	<b>306,930</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	115,761	0	114,418
Wage	80,000	0	80,000
Non Wage	35,761	0	34,418
<i>Development Expenditure</i>	995,904	5,690	192,513
Domestic Development	995,904	5,690	192,513
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,111,664</b>	<b>5,690</b>	<b>306,930</b>

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

During the 1st quarter, the department received a total income of 278,156,000 (including multi sectoral transfers to Lower Local Governments) representing 100% of the planned out turn for the 1st quarter, and 25% of the annual budget for the department. There was 100% out turn for the quarter from Rural Water Development grant, Transitional Development Grant, sector conditional grant non wage and the district unconditional grant wage. Regarding Expenditure, during the 1st quarter, the department

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

The projected income for the department during the 2017/18 FY stands at 306,930,000 out of which 37% is recurrent revenue while 63% is development revenue. Of the recurrent revenue 70% is wage while 30% is none wage recurrent. All the development revenue is domestic development. The departmental revenue for 2017/18 FY has greatly reduced by 72.4% as compared to that of the 2016/17FY because the IPFs for Transitional Development grant have not yet been issued..

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

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

# Vote: 524 Kibaale District

## Workplan 7b: Water

01 district extension workers' coordination meeting held, sensitisation of communities to fulfill critical requirements done, 36 water user committees formed.

### Plans for 2017/18 by Vote Function

04 deep bore holes drilled and 06 bore holes rehabilitated in different parts of the district. Sanitation and hygiene activities done in the sub counties of Bubango and Kyebando, 01 4stance VIP latrine constructed in Kabasekende trading centre in Kabasekende sub county. Soft ware activities, Advocacy meetings, formation of water user committees and training of water user committees.

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

Drilling of deep boreholes refer to DPP page 152, Rehabilitation of deep bore holes refer to DPP page 153 and training of water user committee refer to DPP page 154

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

The following NGOs are involved in water and sanitation activities: World vision Uganda, Red cross, EMESCO Development Foundation in shallow well construction, Deep borehole drilling and spring well protection in the District. The Ministry of water and Environment will construct a pipe water supply system for Nyamarwa rural Growth Centre.

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

#### 1. Inadequate funding for Hard ware.

Basing on the size of the district, equitable distribution of capital projects to all sub counties within the district becomes a challenge and planning for projects like piped water system for growing trading is impossible due limited funding.

#### 2. Vandalism of bore hole parts

This leads to increased non functionality rate and hence lowering the safe water coverage.

#### 3. Negative attitude towards O&M by user communities

User communities fail to pay user fee hence affecting the operation and maintenance of the water sources and hence lowering the functionality rate

## Workplan 8: Natural Resources

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	227,222	49,233	227,208
District Unconditional Grant (Non-Wage)	30,342	2,915	30,342
District Unconditional Grant (Wage)	180,000	45,000	180,000
Locally Raised Revenues	11,565	0	11,565
Multi-Sectoral Transfers to LLGs	1,444	350	1,367
Sector Conditional Grant (Non-Wage)	3,871	968	3,934
<i>Development Revenues</i>	15,533	4,816	14,892
District Discretionary Development Equalization Grant	8,559	0	8,559
Multi-Sectoral Transfers to LLGs	6,974	4,816	6,333

# Vote: 524 Kibaale District

## Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>242,756</b>	<b>54,048</b>	<b>242,100</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	227,222	32,358	227,208
Wage	180,000	32,008	180,000
Non Wage	47,222	350	47,208
<i>Development Expenditure</i>	15,533	4,816	14,892
Domestic Development	15,533	4,816	14,892
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>242,756</b>	<b>37,173</b>	<b>242,100</b>

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

During the first quarter, the department received a total income of 54,048,000 (including multisectoral transfers to Lower Local Governments) representing 89% of the planned outturn for the first quarter and 22% of the annual budget for the department. The outturn for the sector conditional grant non wage and the district conditional grant wage was realised as planned. There was no out turn from local revenue. Regarding expenditure during the first quarter, the department spent 37,173,000 (incl

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

The projected revenue for the department for 2017/18FY is 242,100,000 out of which 93.8% is recurrent while 6.2% is development. Of the recurrent revenue, 79.2% is for wage while 20.8% is for non wage. All development revenue is domestic. The budget for the department has slightly declined by 0.2 % compared to that of the FY 2016/17.

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

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

By the end of the 1st quarter, the performance of both standard and non standard outputs was too low. This was because most of them were not funded as planned.

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

Staff salaries paid for 12 months, 12 departmental meetings held, 4 quarterly work plans and reports submitted, 12 monthly progress reports prepared and submitted, 12 monthly financial statements submitted, Vehicle, computer, printers, motorcycles serviced and repaired, 12 Field supervision, monitoring reports produced, 100% of staff appraised and appraisal forms submitted, 2 Ha of trees planted, 30 people (men and women) participating in tree planting days, 1 Tree Nursery Bed maintained, 1 Agro for

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

Staff salaries paid for 12 months, 12 departmental meetings held, 4 quarterly work plans and reports submitted, 12 monthly progress reports prepared and submitted, 12 monthly financial statements submitted, Vehicle, computer, printers, motorcycles serviced and repaired, 12 Field supervision, monitoring reports produced, 100% of staff appraised and appraisal forms submitted, 2 Ha of trees planted, 30 people (men and women) participating in tree planting days, 1 Tree Nursery Bed maintained, 1 Agro for

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

Systematic land demarcation by the central Government will settle some of the land disputes, National Forestry Authority will Provide tree seedlings to farmers under the Community tree planting programme, World Vision, Emesco Development Foundation, Kibaale Civil Society organisations network, Uganda Rural Development and training will support environmental sensitisation programmes.

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

#### 1. Lack of transport

# Vote: 524 Kibaale District

## Workplan 8: Natural Resources

The department lacks running vehicle and motorcycles.

### 2. Increasing human pressure on natural resources

There is a high population growth rate in the district and this increases the demand for cultivable land leading to massive degradation of fragile eco systems such as natural forests and wetlands.

### 3. Inadquate funding

The funds allocated to the department is insufficient for the implementation of the planned activities.

## Workplan 9: Community Based Services

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>
		<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	273,505	64,697
District Unconditional Grant (Non-Wage)	4,496	2,709
District Unconditional Grant (Wage)	177,503	44,376
Locally Raised Revenues	3,855	0
Multi-Sectoral Transfers to LLGs	23,385	1,114
Sector Conditional Grant (Non-Wage)	56,474	14,119
Unspent balances – Locally Raised Revenues	576	576
Urban Unconditional Grant (Wage)	7,216	1,804
<i>Development Revenues</i>	538,825	8,194
Donor Funding	69,817	0
Multi-Sectoral Transfers to LLGs	638	0
Other Transfers from Central Government	452,769	0
Transitional Development Grant	4,348	1,087
Unspent balances – Conditional Grants	2,369	2,369
Unspent balances - donor	4,146	0
Unspent balances – Other Government Transfers	2,369	2,369
Unspent balances – UnConditional Grants	2,369	2,369
<b>Total Revenues</b>	<b>812,330</b>	<b>72,891</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	273,505	21,996
Wage	184,719	20,882
Non Wage	88,786	1,114
<i>Development Expenditure</i>	534,087	0
Domestic Development	460,124	0
Donor Development	73,963	0
<b>Total Expenditure</b>	<b>807,592</b>	<b>21,996</b>

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

During the 1st quarter, the department received a total income of 68,153 000 (including multi sectoral transfers to Lower Local Governments) representing 33% of the planned out turn for the 1st quarter and 8% of the annual budget for the department. There was excellent outturn from conditional transfers from the centre. However, there was poor or completely zero out turn from local revenue, multi sectoral transfers to Lower Local Governments, other Government transfers and donor funding. Regardi

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

The projected revenue for the department for 2017/18FY is 929,023,000 of which 71.2 % is development while 29.8% is recurrent. Of the recurrent expenditure, 71.6% is for wage while 29.4 % is for non wage. Of the development revenue, 64.1% is domestic while 46.9% is donor. The budget for the department has increased by 15% compared to

# Vote: 524 Kibaale District

## Workplan 9: Community Based Services

that of the FY 2016/17 mainly due to the introduction of funding for Uganda Women Entrepreneurs programme under Other Government Transfers.

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

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

Most of the planned outputs for the quarter were not achieved owing to the late receipt of funds arising from the Integrated Financial Management system which was not yet fully operational. The following were some of the outputs achieved: 03 Month salaries paid to all staff, 03 monthly Departmental meetings held, 62 proposals for women enterprises reviewed and, 06 Youth Livelihood projects reviewed.

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

Functional Adult Literacy programme coordinated, 8 women group projects supported with seed capital, 60 youth projects supported with seed capital, 4 People with disability group projects supported with seed capital, 16 artisan youth equipped with hand on training and startup tools, Gender mainstreaming programs promoted, Orphans and other vulnerable children programme coordinated, vulnerability councils (women, Youth and People with disability Councils) coordinated.

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

Functional Adult Literacy programme coordinated, 8 women group projects supported with seed capital, 60 youth projects supported with seed capital, 4 People with disability group projects supported with seed capital, 16 artisan youth equipped with hand on training and startup tools, Gender mainstreaming programs promoted, Orphans and other vulnerable children programme coordinated, vulnerability councils (women, Youth and People with disability Councils) coordinated (DDP pgs 81 -85).

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

Kibaale Civil Society Organizations Net Work will carry out Capacity building of Civil Society Organizations (especially upcoming ones) will aid Support towards child protection programs by Kibaale Civil Society Organisation Network, Eco-Agric, Action for Development, Reco Industries Research, documentation and Agriculture, Health, Education, Environment, Engagements for better service delivery, fight against corruption, Popularization of Quality Assurance Certification Mechanism for Civil Soc

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

#### *1. Lack of Transport for staff*

The department has no vehicle for coordination of programmes in the 11 Lower Local Governments of the District. Equally, Community Development Officers at sub county level have old motorcycles which constrains field work activities.

#### *2. Inadequate technical capacity among CDOs*

The Community Development Officers at sub county level lack orientation/ refresher training about their roles and Responsibilities.

#### *3. Lack of community centres*

Lack of community Centers in 7 Lower Local Governments namely Bubango, Kasimbi, Kabasekende, Karama, Nyamarunda, Nyamarwa and Kibaale Town Council which constrains holding of community sensitisation meetings at LLG Level.

## Workplan 10: Planning

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

# Vote: 524 Kibaale District

## Workplan 10: Planning

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	107,799	22,454	107,006
District Unconditional Grant (Non-Wage)	37,282	8,543	37,282
District Unconditional Grant (Wage)	55,645	13,911	55,645
Locally Raised Revenues	9,638	0	9,638
Multi-Sectoral Transfers to LLGs	5,234	0	4,440
<i>Development Revenues</i>	50,524	0	52,890
District Discretionary Development Equalization Grant	10,524	0	12,890
Donor Funding	40,000	0	40,000
<b>Total Revenues</b>	<b>158,323</b>	<b>22,454</b>	<b>159,896</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	107,799	5,733	107,006
Wage	55,645	5,100	55,645
Non Wage	52,154	633	51,360
<i>Development Expenditure</i>	50,524	0	52,890
Domestic Development	10,524	0	12,890
Donor Development	40,000	0	40,000
<b>Total Expenditure</b>	<b>158,323</b>	<b>5,733</b>	<b>159,896</b>

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

During the 1st quarter, the department received a total income of 22,454,000 representing 57% of the planned out turn for the 1st quarter and 14% of the annual budget for the department. All the revenues received were recurrent. There was excellent out turn from the District Unconditional grant -wage and the District Unconditional grant - non wage. However, there was completely zero out turn from local revenue, multi sectoral transfers to Lower Local Governments, the District Discretionary Development

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

The projected revenue for the department for FY 2017/18 including multi sectoral transfers to Lower Local Governments is 159,896,000 out of which 66.9% is recurrent while 33.1% is Development. Of the recurrent revenue, 52% is for wage recurrent while 48% is for non wage recurrent. Of the Development revenue, 75.6% is donor development while 24.4% is domestic. The budget for the department has slightly increased by 1% compared to that of the FY 2016/17.

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

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

Most of the planned outputs for the 1st quarter were not achieved as planned because the funds for operations were received by the department late i.e. towards the end of september 2016 since the district was changing from Manual payment system to the integrated Financial Management system which was not yet fully operational..

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

12 sets of DTPC minutes prepared, 04 quarterly reports consolidated, 12 monthly briefs consolidated, 04 computers maintained, 01 departmental vehicle maintained, 01 Budget conference report prepared, The LG Budget Framework Paper prepared, 01 Annual District Statistical Abstract prepared, 01 report for mentoring of District and LLGs in Integration of Population Issues in Development Planning made, 01 Internal Assessment report prepared, 5000 children registered, 04 multi sectoral monitoring

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

12 sets of DTPC minutes prepared, 04 quarterly reports consolidated, 12 monthly briefs consolidated, 04 computers maintained, 01 departmental vehicle maintained, 01 Budget conference report prepared, The LG Budget Framework Paper prepared, 01 Annual District Statistical Abstract prepared, 01 report for mentoring of District and LLGs in

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## Workplan 10: Planning

Integration of Population Issues in Development Planning made, 01 Internal Assessment report prepared, 5000 children registered, 04 multi sectoral monitoring

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**  
None.

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

### 1. Inadequate staffing

The post of Senior Planner and Planner are not filled. This puts a lot of pressure on the few staff in the department.

### 2. Inadequate facilitation

Owing to Budget constraints, the department is poorly facilitated which hampers support supervision and effective monitoring and Evaluation of development programmes.

### 3. Inadequate capacity for the planning function at the LLGs

Most LLGs lack the capacity to effectively carryout the Planning Function at their levels. This translates into low quality development plans and weak implementation mechanisms at Lower Local Governments.

## Workplan 11: Internal Audit

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	143,697	142,808
District Unconditional Grant (Non-Wage)	24,496	24,496
District Unconditional Grant (Wage)	80,518	80,518
Locally Raised Revenues	11,565	11,565
Multi-Sectoral Transfers to LLGs	9,326	8,437
Urban Unconditional Grant (Wage)	17,791	17,791
<b>Total Revenues</b>	<b>143,697</b>	<b>142,808</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	143,697	142,808
Wage	98,309	98,309
Non Wage	45,388	44,499
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>143,697</b>	<b>142,808</b>

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

During the 1st quarter, the department received a total income of 31,458,000 (including multi sectoral transfers to Lower Local Governments) representing 88% of the planned out turn for the 1st quarter and 22% of the annual budget for the department. All the revenues received were recurrent. There was excellent out turn from the District and urban Unconditional grant -wage and the District Unconditional grant - non wage. However, there was no out turn from local revenue. Regarding Expenditure,

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

The projected total revenue for the department for 2017/18 FY including multi sectoral Transfers to Lower Local Governments is 142,808,000 out of which 68.8% is for wage recurrent and 31.2% is for non wage recurrent. There are no Domestic and donor development funds for the department. The departmental budget for FY 2017/18 has

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### ***Workplan 11: Internal Audit***

decreased by 0.6% compared to that of FY 2016/17 .

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

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

01 Quarterly Internal Audit report produced, 03 months staff salaries paid; Audit of District headquarters and 07 Lower Local Governments done ( i.e. Matale, Nyamarwa, Kyebando, Mugarama, Bwamiramira, Bubango and Nyamarunda).

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

04 Quarterly internal Audit reports will be prepared and submitted; 01 Human Resource Audit report will be prepared and submitted; and all staff salaries will be paid for 12 months for 2017/18 FY.

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

04 Quarterly internal Audit reports prepared and submitted; 01 Human Resource Audit report prepared and submitted; staff salary paid for 12 months.

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

None

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

##### *1. Lack of Transport means*

Lack of transport means for the department curtails the timely execution of planned activities like auditing of government facilities/ cost centres like schools, health facilities and Lower Local Governments.

##### *2. Limited funding*

This directly affects the department since some activities cannot be carried out on time due to lack of adequate facilitation. With increased funding to LLGs, there is need for constant follow up to ensure value for money.

##### *3. Inadequate staffing*

The department lacks an Internal Auditor which puts pressure on the few staff existing in the department.