

# Vote: 526 Kisoro District

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## Structure of Performance Contract

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### Terms and Conditions

#### Executive Summary

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

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

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## Terms and Conditions

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

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

The Accounting Officer for Vote 526 Kisoro District undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

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

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

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

Name and Signature:

Name and Signature:

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

**Permanent Secretary / Secretary to Treasury**

Date:

Date:

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

# Vote: 526 Kisoro District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,143,212	550,564	1,152,003
2a. Discretionary Government Transfers	6,255,033	3,697,043	6,236,390
2b. Conditional Government Transfers	21,149,221	14,046,401	19,648,866
2c. Other Government Transfers	2,250,372	2,059,669	1,082,542
3. Local Development Grant	411,060	350,164	421,060
4. Donor Funding	1,146,692	352,402	1,111,141
<b>Total Revenues</b>	<b>32,355,589</b>	<b>21,056,242</b>	<b>29,652,002</b>

### Planned Revenues for 2015/16

The district expects to collect Ushs 29,652,002,000 in FY 2015-16 from Local raised Revenue, Central Government Transfers, and Donor funding against Ushs 32,355,589,000= in FY 2014-15. This decline is attributed to unspent balances carried forward from previous financial year. Further, we had budgeted Population and Housing Census 2014 which was a one off activity and therefore concluded in FY 2014-15. There is also a significant reduction in the wage component as due to the wage bill streamlini

### Expenditure Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,692,739	865,535	1,674,093
2 Finance	666,168	313,299	664,017
3 Statutory Bodies	689,090	378,583	1,405,307
4 Production and Marketing	884,061	358,858	554,001
5 Health	6,799,621	4,235,043	6,126,783
6 Education	17,180,803	10,835,865	15,732,402
7a Roads and Engineering	1,087,525	633,187	1,091,105
7b Water	1,237,710	463,230	908,933
8 Natural Resources	239,909	101,428	223,228
9 Community Based Services	1,047,582	301,290	1,009,629
10 Planning	740,692	932,094	170,342
11 Internal Audit	89,688	50,297	92,162
<b>Grand Total</b>	<b>32,355,589</b>	<b>19,468,707</b>	<b>29,652,002</b>
	<i>Wage Rec't:</i>	<i>19,112,709</i>	<i>11,999,674</i>
	<i>Non Wage Rec't:</i>	<i>9,302,776</i>	<i>9,278,019</i>
	<i>Domestic Dev't</i>	<i>2,793,413</i>	<i>1,969,505</i>
	<i>Donor Dev't</i>	<i>1,146,692</i>	<i>1,111,141</i>

### Planned Expenditures for 2015/16

The district planned expenditure during the FY 2015-16 is UGX 29,652,002,000 which implies a decrease Ushs 2,703,588,000 compared to Ushs 32,355,589,000 for the FY 2014-15. This decrease is attributed to changes in departmental allocations as justified below: There was a general decrease in wage allocations in all sectors as a result of the on-going streamlining salary payment process. The PAF monitoring and Accountability grant decreased. Administration Department had an increase in District

# Vote: 526 Kisoro District

## A. Revenue Performance and Plans

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

US\$ 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>Agriculture</b>	<b>509,611</b>	<b>220,152</b>	<b>208,877</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>267,137</b>	<b>163,194</b>	<b>122,890</b>
o\w Conditional Grant to Agric. Ext Salaries	54,792	27,076	122,890
o\w NAADS (Districts) - Wage	212,345	136,118	0
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>75,945</b>	<b>56,958</b>	<b>85,987</b>
o\w Conditional transfers to Production and Marketing	75,945	56,958	85,987
<b>121470 Development Grant</b>	<b>166,529</b>	<b>0</b>	<b>0</b>
o\w Conditional Grant for NAADS	166,529	0	0
<b>Education</b>	<b>14,545,424</b>	<b>9,405,826</b>	<b>13,245,275</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>12,177,537</b>	<b>7,637,385</b>	<b>11,174,150</b>
o\w Conditional Grant to Secondary Salaries	1,939,859	1,313,798	1,924,120
o\w Conditional Grant to Primary Salaries	9,703,484	6,098,399	8,908,374
o\w Conditional Grant to Tertiary Salaries	534,193	225,188	341,655
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>2,157,236</b>	<b>1,588,621</b>	<b>1,864,389</b>
o\w Conditional Grant to Primary Education	701,082	498,083	711,936
o\w Conditional Transfers for Non Wage Technical Institutes	209,147	156,861	134,200
o\w Conditional Transfers for Primary Teachers Colleges	201,979	149,478	149,479
o\w Conditional Grant to Secondary Education	997,363	748,494	826,851
o\w Conditional transfers to School Inspection Grant	47,665	35,705	41,923
<b>121470 Development Grant</b>	<b>210,652</b>	<b>179,819</b>	<b>206,737</b>
o\w Conditional Grant to SFG	210,652	179,819	206,737
<b>Health</b>	<b>4,823,200</b>	<b>3,465,462</b>	<b>4,205,610</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>4,074,704</b>	<b>2,893,734</b>	<b>3,515,436</b>
o\w Conditional Grant to PHC Salaries	4,074,704	2,893,734	3,515,436
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>648,573</b>	<b>486,430</b>	<b>669,269</b>
o\w Conditional Grant to PHC- Non wage	157,938	118,453	178,634
o\w Conditional Grant to NGO Hospitals	353,304	264,978	353,304
o\w Conditional Grant to District Hospitals	137,331	102,999	137,331
<b>121470 Development Grant</b>	<b>99,923</b>	<b>85,298</b>	<b>20,905</b>
o\w Conditional Grant to PHC - development	99,923	85,298	20,905
<b>Water and Environment</b>	<b>800,181</b>	<b>680,183</b>	<b>800,181</b>
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>27,753</b>	<b>20,814</b>	<b>27,753</b>
o\w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	5,753	4,314	5,753
o\w Sanitation and Hygiene	22,000	16,500	22,000
<b>121470 Development Grant</b>	<b>772,428</b>	<b>659,369</b>	<b>772,428</b>
o\w Conditional transfer for Rural Water	772,428	659,369	772,428
<b>Social Development</b>	<b>56,762</b>	<b>42,570</b>	<b>65,958</b>
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>56,762</b>	<b>42,570</b>	<b>65,958</b>

# Vote: 526 Kisoro 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
o/w Conditional Grant to Community Devt Assistants Non Wage	3,533	2,649	3,533
o/w Conditional Grant to Functional Adult Lit	13,947	10,461	13,947
o/w Conditional Grant to Public Libraries	0	0	9,196
o/w Conditional transfers to Special Grant for PWDs	26,561	19,920	26,561
o/w Conditional Grant to Women Youth and Disability Grant	12,722	9,540	12,722
<b>Support Services</b>	<b>3,480,880</b>	<b>2,177,741</b>	<b>4,256,509</b>
<b>121469 Support Services Conditional Grant (Non-Wage)</b>	<b>3,480,880</b>	<b>2,177,741</b>	<b>4,256,509</b>
o/w Hard to reach allowances	3,242,244	2,035,643	3,242,244
o/w Pension for Teachers	0	0	524,737
o/w Conditional Grant to IFMS Running Costs	30,000	22,500	30,000
o/w Pension and Gratuity for Local Governments	0	0	208,403
o/w Conditional Grant to PAF monitoring	56,547	42,411	55,706
o/w Conditional transfers to DSC Operational Costs	47,197	35,397	47,197
o/w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	76,772	20,700	120,101
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	28,120	21,090	28,120
<b>District Discretionary</b>	<b>3,341,056</b>	<b>1,919,132</b>	<b>3,274,137</b>
<b>121401 District Unconditional Grant (Non-Wage)</b>	<b>521,285</b>	<b>390,963</b>	<b>542,472</b>
o/w District Unconditional Grant - Non Wage	521,285	390,963	542,472
<b>121426 District Discretionary Development Grant</b>	<b>411,060</b>	<b>350,164</b>	<b>421,060</b>
o/w LGMSD (Former LGDP)	411,060	350,164	421,060
<b>121451 District Unconditional Grant (Wage)</b>	<b>2,408,711</b>	<b>1,178,005</b>	<b>2,310,605</b>
o/w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	150,883	69,709	84,365
o/w Conditional Grant to DSC Chairs' Salaries	24,523	20,400	24,336
o/w Transfer of District Unconditional Grant - Wage	2,233,305	1,087,896	2,201,904
<b>Urban Discretionary</b>	<b>258,199</b>	<b>182,541</b>	<b>249,769</b>
<b>121402 Urban Unconditional Grant (Non-Wage)</b>	<b>73,579</b>	<b>55,185</b>	<b>79,514</b>
o/w Urban Unconditional Grant - Non Wage	73,579	55,185	79,514
<b>121450 Urban Unconditional Grant (Wage)</b>	<b>184,620</b>	<b>127,356</b>	<b>170,256</b>
o/w Transfer of Urban Unconditional Grant - Wage	184,620	127,356	170,256
<b>Total Revenues</b>	<b>27,815,314</b>	<b>18,093,608</b>	<b>26,306,316</b>
	<i>o/w Wage</i>	<i>19,112,709</i>	<i>11,999,675</i>
	<i>o/w Non Wage</i>	<i>7,042,012</i>	<i>7,591,850</i>
	<i>o/w Development</i>	<i>1,660,592</i>	<i>1,421,130</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
<b>1. Locally Raised Revenues</b>	<b>1,143,212</b>	<b>550,564</b>	<b>1,152,003</b>
o/w Local Hotel Tax	15,020	4,242	15,020

# Vote: 526 Kisoro 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
o\w Other licences	1,242	166	1,242
o\w Advertisements/Billboards	36,993	7,955	36,993
o\w Other Court Fees	166	0	166
o\w Miscellaneous	17,298	19,114	17,298
o\w Market/Gate Charges	205,463	153,463	205,463
o\w Park Fees	178,104	135,224	178,104
o\w Local Service Tax	68,870	19,575	68,870
o\w Property related Duties/Fees	19,401	7,717	19,401
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	22,077	6,361	22,077
o\w Registration of Businesses	850	0	850
o\w Other Fees and Charges	69,786	54,169	79,786
o\w Rent & rates-produced assets-from private entities	59,431	8,260	59,431
o\w Sale of (Produced) Government Properties/assets	17,088	457	17,088
o\w Liquor licences	40,552	6,252	40,552
o\w Land Fees	170,950	21,891	170,950
o\w Inspection Fees	2,538	2,714	2,538
o\w Fees from Hospital Private Wings	8,863	0	8,863
o\w Business licences	93,838	32,311	93,838
o\w Unspent balances – Locally Raised Revenues	1,209	0	
o\w Application Fees	5,159	6,324	5,159
o\w Animal & Crop Husbandry related levies	63,326	30,690	63,326
o\w Agency Fees		17,461	
o\w Rent & Rates from other Gov't Units	44,988	16,218	44,988
<b>2c. Other Government Transfers</b>	<b>2,250,372</b>	<b>2,059,669</b>	<b>1,082,542</b>
o\w Other Transfers from Central Government(UBOS)	585,159	851,280	
o\w CAIP	35,700	13,700	35,700
o\w Unspent balances – UnConditional Grants		31,566	
o\w Unspent balances – Other Government Transfers	43,447	43,447	
o\w Roads maintenance URF	614,973	576,268	614,973
o\w Unspent balances – Conditional Grants	539,225	535,856	
o\w Other Transfers from Central Government (MoGLSD)	427,879	5,540	427,879
o\w Other Transfers from Central Government (MoES)	3,990	2,013	3,990
<b>4. Donor Funding</b>	<b>1,146,692</b>	<b>352,402</b>	<b>1,111,141</b>
o\w UNICEF	182,847	43,986	182,847
o\w WASH-PLUS	38,130	0	38,130
o\w AIDS Information Centre	10,000	0	10,000
o\w Unspent balances - donor	36,975	36,975	
o\w GLOBAL FUND	75,000	6,393	75,000
o\w TB/LEPROSY	368	0	368
o\w Strengthening Decentralisation for Sustainability (SDS)	682,486	124,934	682,486
o\w PLE EXAMS - UNEB	9,396	10,821	10,821
o\w PACE	2,900	2,020	2,900
o\w WHO	66,703	127,272	66,703
o\w Neglected Tropical Diseases	19,787	0	19,787
o\w UNICEF (Education Barazas)	22,100	0	22,100

**Vote: 526** Kisoro District**A. Revenue Performance and Plans**

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>Total Revenues</b>	<b>4,540,276</b>	<b>2,962,634</b>	<b>3,345,686</b>
<b>Grand Total</b>	<b>32,355,589</b>	<b>21,056,242</b>	<b>29,652,002</b>

**Planned Revenues for 2015/16***(i) Locally Raised Revenues*

The district expects to collect Ushs 1,152,003,000 in FY 2015-16 compared to Ushs 1,143,211,645 in FY 2014-15. The little increment is due to intensifying monitoring and sensitisation to enhance local revenue. Largely all the revenues remained the same except the slight increase in a few revenue sources.

*(ii) Central Government Transfers*

The District will receive Central Government Transfers amounting to Ushs 27,388,858,000 compared to Ushs 30,065,68,6000 of Financial year 2014-15 giving a budget deduction of Shs 2,676,828,000. The decrease is mainly due to unspent balances which had been captured in the financial year 2014-15. There was also a general decrease in wages due streamlining of salary payments which is on going and the Population and Housing Census 2014 funds which was a one off activity in the Financial Year 201

*(iii) Donor Funding*

The District has budgeted for Ushs 1,111,141,000 Donor funding compared to Ushs 1,146,692,000 in Financial Year 2014-15. This denotes a decrease in donor funding of 3%. This reduction is due to unspent balances carried forward to FY 2014-15 for the construction of drying bed at Seseme sewage treatment plant.

# Vote: 526 Kisoro District

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,568,677</b>	<b>865,047</b>	<b>1,550,031</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>79,324</b>	<b>60,966</b>	<b>84,808</b>
o/w District Unconditional Grant - Non Wage	79,324	60,966	84,808
<i>District Unconditional Grant (Wage)</i>	<b>743,716</b>	<b>355,184</b>	<b>733,259</b>
o/w Transfer of District Unconditional Grant - Wage	743,716	355,184	733,259
<i>Support Services Conditional Grant (Non-Wage)</i>	<b>185,411</b>	<b>106,332</b>	<b>184,920</b>
o/w Hard to reach allowances	122,307	59,003	122,307
o/w Conditional Grant to PAF monitoring	33,105	24,829	32,613
o/w Conditional Grant to IFMS Running Costs	30,000	22,500	30,000
<i>Other Revenues</i>	<b>560,226</b>	<b>342,565</b>	<b>547,044</b>
o/w Multi-Sectoral Transfers to LLGs	487,676	319,560	474,494
o/w Locally Raised Revenues	72,550	23,005	72,550
<b>Development Revenues</b>	<b>124,062</b>	<b>35,827</b>	<b>124,062</b>
<i>District Discretionary Development Grant</i>	<b>41,224</b>	<b>33,446</b>	<b>41,224</b>
o/w LGMSD (Former LGDP)	41,224	33,446	41,224
<i>Other Revenues</i>	<b>82,838</b>	<b>2,381</b>	<b>82,838</b>
o/w Multi-Sectoral Transfers to LLGs	4,905	2,381	4,905
o/w Donor Funding	77,933	0	77,933
<b>Total Revenues</b>	<b>1,692,739</b>	<b>900,875</b>	<b>1,674,093</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<b>1,568,677</b>	<b>847,647</b>	<b>1,550,031</b>
Wage	928,336	482,540	903,515
Non Wage	640,341	365,107	646,516
<i>Development Expenditure</i>	<b>124,062</b>	<b>17,888</b>	<b>124,062</b>
Domestic Development	46,129	17,888	46,129
Donor Development	77,933	0	77,933
<b>Total Expenditure</b>	<b>1,692,739</b>	<b>865,535</b>	<b>1,674,093</b>

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

The Department planned revenues and expenditure this FY 2015-16 is Ushs 1,674,093,000. There was an increase in District Unconditional Grant Non-Wage cater for funding gaps identified under Records Management Section. However, there was a reduction in the wage component as a result of the on-going streamlining salary payment process and a slight decrease in PAF Monitoring and Accountability Grant. The rest of the planned revenue and expenditure figures have remained unchanged compared to 2014-1

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1381 District and Urban Administration</b>			

# Vote: 526 Kisoro 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
No. (and type) of capacity building sessions undertaken	3	0	5
Availability and implementation of LG capacity building policy and plan	Yes	yes	Yes
%age of LG establish posts filled	75	0	10
No. of administrative buildings constructed	1	0	
<b>Function Cost (US\$ '000)</b>	<b>1,692,740</b>	<b>865,535</b>	<b>1,674,093</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,692,740</b>	<b>865,535</b>	<b>1,674,093</b>

### Planned Outputs for 2015/16

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

## Workplan 2: Finance

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>646,544</b>	<b>321,160</b>	<b>644,393</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>62,202</b>	<b>40,128</b>	<b>62,202</b>
o/w District Unconditional Grant - Non Wage	62,202	40,128	62,202
<b>District Unconditional Grant (Wage)</b>	<b>260,217</b>	<b>140,592</b>	<b>256,558</b>
o/w Transfer of District Unconditional Grant - Wage	260,217	140,592	256,558
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>30,255</b>	<b>11,717</b>	<b>30,210</b>
o/w Hard to reach allowances	27,196	9,423	27,196
o/w Conditional Grant to PAF monitoring	3,059	2,295	3,014
<b>Other Revenues</b>	<b>293,870</b>	<b>128,723</b>	<b>295,423</b>
o/w Multi-Sectoral Transfers to LLGs	229,746	111,175	231,298
o/w Locally Raised Revenues	64,124	17,548	64,124
<b>Development Revenues</b>	<b>19,624</b>	<b>497</b>	<b>19,624</b>
<b>Other Revenues</b>	<b>19,624</b>	<b>497</b>	<b>19,624</b>
o/w Multi-Sectoral Transfers to LLGs	2,488	497	2,488
o/w Donor Funding	17,136	0	17,136



# Vote: 526 Kisoro District

## Workplan 2: Finance

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Total Revenues</b>	<b>666,168</b>	<b>321,657</b>	<b>664,017</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	646,544	313,189	644,393
Wage	260,217	140,592	256,558
Non Wage	386,327	172,597	387,835
<i>Development Expenditure</i>	19,624	109	19,624
Domestic Development	2,488	109	2,488
Donor Development	17,136	0	17,136
<b>Total Expenditure</b>	<b>666,168</b>	<b>313,299</b>	<b>664,017</b>

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

The Department planned revenues and expenditure this FY 2015-16 is Ushs 664,017,000. The District Unconditional Grant wage reduced from Ushs 260,217,000 for Financial Year 2014-15 to Ushs 256,558,000 for Financial Year 2015-16 because it had been over estimated. The PAF monitoring and accountability grant has a slight decrease. The rest of the Indicative Planning Figures remained as per Financial Year 2014-15.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	31/7/2013	31/07/2015	31/7/2015
Value of LG service tax collection	78639355	300000	68870092
Value of Hotel Tax Collected	15785153	2056600	15020111
Value of Other Local Revenue Collections	1048383830	189294470	1058112442
Date of Approval of the Annual Workplan to the Council	15/08/2013	28/05/2015	26/05/2015
Date for presenting draft Budget and Annual workplan to the Council	27/06/2013	26/03/2015	24/03/2015
Date for submitting annual LG final accounts to Auditor General	24/09/2013	31/08/2015	29/09/2014
<b>Function Cost (UShs '000)</b>	<b>666,168</b>	<b>313,299</b>	<b>664,017</b>
<b>Cost of Workplan (UShs '000):</b>	<b>666,168</b>	<b>313,299</b>	<b>664,017</b>

### Planned Outputs for 2015/16

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

## Workplan 3: Statutory Bodies

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

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

# Vote: 526 Kisoro District

## Workplan 3: Statutory Bodies

<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>687,740</b>	<b>403,118</b>	<b>1,403,957</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>70,982</b>	<b>80,319</b>	<b>78,982</b>
o\w District Unconditional Grant - Non Wage	70,982	80,319	78,982
<b>District Unconditional Grant (Wage)</b>	<b>285,407</b>	<b>143,170</b>	<b>217,155</b>
o\w Transfer of District Unconditional Grant - Wage	110,001	53,061	108,454
o\w Conditional transfers to Salary and Gratuity for LG elected Political	150,883	69,709	84,365
o\w Conditional Grant to DSC Chairs' Salaries	24,523	20,400	24,336
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>152,090</b>	<b>77,320</b>	<b>928,559</b>
o\w Pension for Teachers			524,737
o\w Pension and Gratuity for Local Governments			208,403
o\w Hard to reach allowances		133	
o\w Conditional transfers to DSC Operational Costs	47,197	35,397	47,197
o\w Conditional transfers to Councillors allowances and Ex- Gratia for L	76,772	20,700	120,101
o\w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	28,120	21,090	28,120
<b>Other Revenues</b>	<b>179,262</b>	<b>102,310</b>	<b>179,262</b>
o\w Unspent balances – UnConditional Grants		19,906	
o\w Multi-Sectoral Transfers to LLGs	103,488	79,403	103,488
o\w Locally Raised Revenues	75,773	3,000	75,773
<b>Development Revenues</b>	<b>1,350</b>	<b>0</b>	<b>1,350</b>
<b>Other Revenues</b>	<b>1,350</b>	<b>0</b>	<b>1,350</b>
o\w Multi-Sectoral Transfers to LLGs	1,350	0	1,350
<b>Total Revenues</b>	<b>689,090</b>	<b>403,118</b>	<b>1,405,307</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>687,740</b>	<b>378,583</b>	<b>1,403,957</b>
Wage	285,407	143,170	217,155
Non Wage	402,333	235,412	1,186,802
<b>Development Expenditure</b>	<b>1,350</b>	<b>0</b>	<b>1,350</b>
Domestic Development	1,350	0	1,350
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>689,090</b>	<b>378,583</b>	<b>1,405,307</b>

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

The Department planned revenues and expenditure this FY 2015-16 is Ushs 1,405,307,000. There is significant increase of Ush 733,139,436 as result of new revenue sources, namely Pension and Gratuity for Local Governments and Pension for teachers compared to planned revenues and expenditures compared to 2014-15 Financial Year. There is an increment on the district unconditional grant Non-wage from Ushs. 70,982,000 to Ushs. 78,982,000 to cater for advertisement in the Procurement and disposal unit,

### (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

# Vote: 526 Kisoro District

## Workplan 3: Statutory Bodies

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	100	138	100
No. of Land board meetings	8	6	8
No. of Auditor Generals queries reviewed per LG	1	5	6
No. of LG PAC reports discussed by Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>689,090</b>	<b>378,583</b>	<b>1,405,307</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>689,090</b>	<b>378,583</b>	<b>1,405,307</b>

### Planned Outputs for 2015/16

DISTRICT LAND BOARD: 8 District Land Board meetings conducted, 40 leases, freehold, customary and land transfers effected in Kisoro Town Council, 60 leases, freehold, customary and land transfers to be effected District wide. 20 land inspections carried out District wide, 4 consultations with Uganda Land Commission, Ministry of Lands, Housing and Urban development and Solicitor General carried out, 4 Submissions of reports of District Land Board reports to Ministry of Lands, Housing and Urban d

## Workplan 4: Production and Marketing

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>641,127</b>	<b>318,919</b>	<b>497,972</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>6,028</b>	<b>1,215</b>	<b>6,028</b>
o/w District Unconditional Grant - Non Wage	6,028	1,215	6,028
<b>District Unconditional Grant (Wage)</b>	<b>247,471</b>	<b>115,528</b>	<b>243,992</b>
o/w Transfer of District Unconditional Grant - Wage	247,471	115,528	243,992
<b>Sector Conditional Grant (Wage)</b>	<b>267,137</b>	<b>163,194</b>	<b>122,890</b>
o/w NAADS (Districts) - Wage	212,345	136,118	
o/w Conditional Grant to Agric. Ext Salaries	54,792	27,076	122,890
<b>Sector Conditional Grant (Non-Wage)</b>	<b>34,175</b>	<b>25,631</b>	<b>38,694</b>
o/w Conditional transfers to Production and Marketing	34,175	25,631	38,694
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>59,408</b>	<b>6,319</b>	<b>59,408</b>
o/w Hard to reach allowances	59,408	6,319	59,408
<b>Other Revenues</b>	<b>26,908</b>	<b>7,031</b>	<b>26,962</b>
o/w Multi-Sectoral Transfers to LLGs	20,474	5,031	20,527
o/w Locally Raised Revenues	6,435	2,000	6,435
<b>Development Revenues</b>	<b>242,935</b>	<b>56,459</b>	<b>56,029</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>8,002</b>	<b>433</b>	<b>705</b>
o/w District Unconditional Grant - Non Wage	8,002	433	705
<b>District Discretionary Development Grant</b>	<b>7,051</b>	<b>5,796</b>	<b>7,051</b>
o/w LGMSD (Former LGDP)	7,051	5,796	7,051
<b>Sector Conditional Grant (Non-Wage)</b>	<b>41,770</b>	<b>31,327</b>	<b>47,293</b>
o/w Conditional transfers to Production and Marketing	41,770	31,327	47,293
<b>Development Grant</b>	<b>166,529</b>	<b>0</b>	<b>0</b>
o/w Conditional Grant for NAADS	166,529	0	0

# Vote: 526 Kisoro District

## Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Other Revenues</b>	<b>19,583</b>	<b>18,903</b>	<b>980</b>
o/w Unspent balances – Conditional Grants	18,603	18,603	
o/w Multi-Sectoral Transfers to LLGs	980	300	980
<b>Total Revenues</b>	<b>884,061</b>	<b>375,378</b>	<b>554,001</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	641,127	316,039	497,972
Wage	514,608	278,723	366,881
Non Wage	126,519	37,317	131,091
<i>Development Expenditure</i>	242,935	42,818	56,029
Domestic Development	242,935	42,818	56,029
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>884,061</b>	<b>358,858</b>	<b>554,001</b>

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

The department planned expenditure for FY 2015-16 is Ushs 554,001,000 compared to Ushs 884,061,000 during Financial Year 2014-15. There was an increase in Agriculture Extension salaries to cater for recruitment extension workers at Lower Local Governments to implement Operation wealth Creation programme. There was also an increase in Production and Marketing Grant to cater for increased costs of service delivery. There was a reduction of Ushs 18,603,000 which was the unspent balance carried fo

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Advisory Services</b>			
No. of technologies distributed by farmer type	5	0	0
No. of functional Sub County Farmer Forums	404	0	0
No. of farmers accessing advisory services	84000	0	0
No. of farmer advisory demonstration workshops	1120	0	0
No. of farmers receiving Agriculture inputs	1188	0	0
<b>Function Cost (UShs '000)</b>	<b>407,625</b>	<b>136,403</b>	<b>21,454</b>
<b>Function: 0182 District Production Services</b>			
No. of livestock by type undertaken in the slaughter slabs	13300	22755	13300
Quantity of fish harvested	400000	8	400000
<b>Function Cost (UShs '000)</b>	<b>445,459</b>	<b>204,604</b>	<b>501,783</b>
<b>Function: 0183 District Commercial Services</b>			

# Vote: 526 Kisoro 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
No of awareness radio shows participated in	1	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0	1
No of businesses inspected for compliance to the law	30	0	30
No of businesses assisted in business registration process		0	5
No. of producers or producer groups linked to market internationally through UEPB	4	0	4
No. of market information reports disseminated	4	0	4
No of cooperative groups supervised	6	0	6
No. of cooperative groups mobilised for registration	4	0	4
No. of cooperatives assisted in registration	4	0	4
No. of tourism promotion activities mainstreamed in district development plans	1	0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	35	0	35
No. and name of new tourism sites identified	3	0	3
No. of opportunities identified for industrial development	1	0	1
No. of value addition facilities in the district	7	0	7
A report on the nature of value addition support existing and needed	No	No	No
No. of Tourism Action Plans and regulations developed	1	0	1
<b>Function Cost (US\$ '000)</b>	<b>30,978</b>	<b>17,850</b>	<b>30,764</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>884,061</b>	<b>358,858</b>	<b>554,001</b>

### Planned Outputs for 2015/16

Grafted Apple Seedlings procured, 4 cooperative registered, Irish Potato trails set up, Diseases controlled and district projects monitored and supervised.

## Workplan 5: Health

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>5,713,431</b>	<b>4,040,391</b>	<b>5,176,934</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>5,431</b>	<b>3,240</b>	<b>5,431</b>
o/w District Unconditional Grant - Non Wage	5,431	3,240	5,431
<b>District Unconditional Grant (Wage)</b>	<b>6,828</b>	<b>9,985</b>	<b>6,732</b>
o/w Transfer of District Unconditional Grant - Wage	6,828	9,985	6,732
<b>Sector Conditional Grant (Wage)</b>	<b>4,074,704</b>	<b>2,893,734</b>	<b>3,515,436</b>
o/w Conditional Grant to PHC Salaries	4,074,704	2,893,734	3,515,436
<b>Sector Conditional Grant (Non-Wage)</b>	<b>648,573</b>	<b>486,430</b>	<b>669,269</b>
o/w Conditional Grant to PHC- Non wage	157,938	118,453	178,634
o/w Conditional Grant to NGO Hospitals	353,304	264,978	353,304

# Vote: 526 Kisoro District

## Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to District Hospitals	137,331	102,999	137,331
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>807,933</b>	<b>564,709</b>	<b>807,933</b>
o/w Hard to reach allowances	807,933	564,709	807,933
<b>Other Revenues</b>	<b>169,961</b>	<b>82,293</b>	<b>172,133</b>
o/w Multi-Sectoral Transfers to LLGs	151,174	80,293	153,346
o/w Locally Raised Revenues	18,787	2,000	18,787
<b>Development Revenues</b>	<b>1,086,190</b>	<b>395,875</b>	<b>949,848</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>1,027</b>	<b>536</b>	<b>1,027</b>
o/w District Unconditional Grant - Non Wage	1,027	536	1,027
<b>District Discretionary Development Grant</b>	<b>9,030</b>	<b>7,422</b>	<b>9,030</b>
o/w LGMSD (Former LGDP)	9,030	7,422	9,030
<b>Development Grant</b>	<b>99,923</b>	<b>85,298</b>	<b>20,905</b>
o/w Conditional Grant to PHC - development	99,923	85,298	20,905
<b>Other Revenues</b>	<b>976,210</b>	<b>302,618</b>	<b>918,887</b>
o/w Unspent balances – Conditional Grants	57,324	47,886	
o/w Multi-Sectoral Transfers to LLGs	90,826	40,836	90,826
o/w Donor Funding	828,060	213,896	828,060
<b>Total Revenues</b>	<b>6,799,621</b>	<b>4,436,266</b>	<b>6,126,783</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	5,713,431	3,982,854	5,176,934
Wage	4,081,532	2,903,719	3,522,168
Non Wage	1,631,899	1,079,135	1,654,766
<i>Development Expenditure</i>	1,086,190	252,189	949,848
Domestic Development	258,130	80,406	121,788
Donor Development	828,060	171,783	828,060
<b>Total Expenditure</b>	<b>6,799,621</b>	<b>4,235,043</b>	<b>6,126,783</b>

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

The Health Sector expects to receive Ushs6,126,783,000= from conditional Grants, Unconditional Grants, Donors and Local Revenues. These funds are Ushs 672,838,000 lower than what had been budgeted for in the FY 2014-15. This decrease is due to a reduction of PHC wage, from 4,074,704,000 to 3,515,436,000, PHC development from 99,923,000 to 20,905,000, and unconditional grant-wage reduced from 6,828,000 to 6,732,000. The PHC-Non wage increased from 157,938,000 to 178,634,000. PHC wage reduced be

### (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: 526 Kisoro 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
No. of Health unit Management user committees trained (PRDP)	00	0	0
No. of VHT trained and equipped (PRDP)	00	0	0
Value of essential medicines and health supplies delivered to health facilities by NMS	38	0	0
Value of health supplies and medicines delivered to health facilities by NMS	34	0	
Number of health facilities reporting no stock out of the 6 tracer drugs.	38	0	
%age of approved posts filled with trained health workers	31	35	30
Number of inpatients that visited the District/General Hospital(s)in the District/ General Hospitals.	9850	6493	12000
No. and proportion of deliveries in the District/General hospitals	3000	2158	3500
Number of total outpatients that visited the District/ General Hospital(s).	65000	37655	70000
Number of inpatients that visited the NGO hospital facility	14000	6693	15000
No. and proportion of deliveries conducted in NGO hospitals facilities.	4000	1661	4000
Number of outpatients that visited the NGO hospital facility	36000	15777	40000
Number of outpatients that visited the NGO Basic health facilities	20000	11748	25000
Number of inpatients that visited the NGO Basic health facilities	1950	733	2000
No. and proportion of deliveries conducted in the NGO Basic health facilities	450	235	500
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1500	688	1600
Number of trained health workers in health centers	450	938	350
No.of trained health related training sessions held.	50	141	60
Number of outpatients that visited the Govt. health facilities.	455983	258736	150000
Number of inpatients that visited the Govt. health facilities.	9320	7471	9500
No. and proportion of deliveries conducted in the Govt. health facilities	3200	2383	4000
%age of approved posts filled with qualified health workers	68	79	65
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	45	50	50
No. of children immunized with Pentavalent vaccine	12170	6019	12000
No. of new standard pit latrines constructed in a village	7	3	0
No. of villages which have been declared Open Defecation Free(ODF)	150	0	0
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	200	0	0
No of healthcentres rehabilitated	01	0	1
No of staff houses constructed	02	1	0

# Vote: 526 Kisoro 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
No of maternity wards constructed	02	0	0
No of OPD and other wards constructed	00	0	0
No of OPD and other wards rehabilitated	01	0	0
<b>Function Cost (US\$ '000)</b>	<b>6,799,621</b>	<b>4,235,043</b>	<b>6,126,783</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>6,799,621</b>	<b>4,235,043</b>	<b>6,126,783</b>

### Planned Outputs for 2015/16

Planned outputs are increased Deliveries in health centres up to 60%, OPD utilization up to 100% and improved immunization coverages of DPT3 of 100%, Measles 95%, Latrine coverage to 70%. Rehabilitation of Busanza HC IV community building and Installation of Power in Rubuguri HC IV

## Workplan 6: Education

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>16,700,904</b>	<b>10,672,869</b>	<b>15,401,949</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>7,769</b>	<b>1,620</b>	<b>7,769</b>
o/w District Unconditional Grant - Non Wage	7,769	1,620	7,769
<b>District Unconditional Grant (Wage)</b>	<b>107,504</b>	<b>51,520</b>	<b>105,992</b>
o/w Transfer of District Unconditional Grant - Wage	107,504	51,520	105,992
<b>Sector Conditional Grant (Wage)</b>	<b>12,177,537</b>	<b>7,637,385</b>	<b>11,174,150</b>
o/w Conditional Grant to Tertiary Salaries	534,193	225,188	341,655
o/w Conditional Grant to Primary Salaries	9,703,484	6,098,399	8,908,374
o/w Conditional Grant to Secondary Salaries	1,939,859	1,313,798	1,924,120
<b>Sector Conditional Grant (Non-Wage)</b>	<b>2,157,236</b>	<b>1,588,621</b>	<b>1,864,389</b>
o/w Conditional Grant to Secondary Education	997,363	748,494	826,851
o/w Conditional Transfers for Non Wage Technical Institutes	209,147	156,861	134,200
o/w Conditional Grant to Primary Education	701,082	498,083	711,936
o/w Conditional Transfers for Primary Teachers Colleges	201,979	149,478	149,479
o/w Conditional transfers to School Inspection Grant	47,665	35,705	41,923
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>2,205,660</b>	<b>1,377,543</b>	<b>2,205,660</b>
o/w Hard to reach allowances	2,205,660	1,377,543	2,205,660
<b>Other Revenues</b>	<b>45,198</b>	<b>16,180</b>	<b>43,989</b>
o/w Unspent balances – Locally Raised Revenues	1,209	0	
o/w Multi-Sectoral Transfers to LLGs	31,706	8,528	31,706
o/w Locally Raised Revenues	8,294	5,639	8,294
o/w Other Transfers from Central Government	3,990	2,013	3,990
<b>Development Revenues</b>	<b>479,899</b>	<b>406,875</b>	<b>330,453</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>4,326</b>	<b>2,337</b>	<b>4,326</b>
o/w District Unconditional Grant - Non Wage	4,326	2,337	4,326
<b>District Discretionary Development Grant</b>	<b>37,984</b>	<b>23,404</b>	<b>37,984</b>
o/w LGMSD (Former LGDP)	37,984	23,404	37,984
<b>Development Grant</b>	<b>210,652</b>	<b>179,819</b>	<b>206,737</b>



# Vote: 526 Kisoro District

## Workplan 6: Education

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to SFG	210,652	179,819	206,737
<b>Other Revenues</b>	<b>226,937</b>	<b>201,315</b>	<b>81,406</b>
o/w Unspent balances – Conditional Grants	146,956	146,956	
o/w Multi-Sectoral Transfers to LLGs	48,485	43,538	48,485
o/w Donor Funding	31,496	10,821	32,921
<b>Total Revenues</b>	<b>17,180,803</b>	<b>11,079,744</b>	<b>15,732,402</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	16,700,904	10,672,869	15,401,949
Wage	12,285,040	7,688,905	11,280,142
Non Wage	4,415,863	2,983,964	4,121,807
<i>Development Expenditure</i>	479,899	162,996	330,453
Domestic Development	448,403	152,175	297,532
Donor Development	31,496	10,821	32,921
<b>Total Expenditure</b>	<b>17,180,803</b>	<b>10,835,865</b>	<b>15,732,402</b>

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

The Education Sector expects to receive Ushs 15,732,402,000 = from conditional Grants, Unconditional Grants, Donors and Local Revenues. These funds are Ushs 1,448,401,000 lower than what had been budgeted for in the FY 2014-15. This decrease is due to unspent balances carried forward to Financial Year 2014-15 for the construction of 5-stance pit latrines in various Primary Schools and completion of a classroom block at Muganza Primary School. There is also a remarkable decrease in wages due

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of teachers paid salaries	1500	1420	1500
No. of qualified primary teachers	1500	1420	1500
No. of pupils enrolled in UPE	73396	70446	73997
No. of student drop-outs	12503	12134	10123
No. of Students passing in grade one	1000	0	1000
No. of pupils sitting PLE	4486	0	6000
No. of classrooms rehabilitated in UPE		0	5
No. of latrine stances constructed	35	0	70
No. of teacher houses constructed	2	0	0
No. of primary schools receiving furniture	40	18	3
<b>Function Cost (UShs '000)</b>	<b>12,632,118</b>	<b>7,835,643</b>	<b>11,698,416</b>
<b>Function: 0782 Secondary Education</b>			
No. of teaching and non teaching staff paid	250	250	250
No. of students passing O level	2500	0	1450
No. of students sitting O level	5000	0	1500
No. of students enrolled in USE	6228	5500	6500
<b>Function Cost (UShs '000)</b>	<b>3,333,591</b>	<b>2,342,074</b>	<b>3,147,340</b>

# Vote: 526 Kisoro 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
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	55	55	65
No. of students in tertiary education	550	550	550
<b>Function Cost (US\$ '000)</b>	<b>1,016,564</b>	<b>555,021</b>	<b>696,578</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	255	140	174
No. of secondary schools inspected in quarter	27	27	27
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	36	9	36
<b>Function Cost (US\$ '000)</b>	<b>194,967</b>	<b>103,127</b>	<b>186,504</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational	34	36	140
No. of children accessing SNE facilities	444	246	450
<b>Function Cost (US\$ '000)</b>	<b>3,563</b>	<b>0</b>	<b>3,563</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>17,180,803</b>	<b>10,835,865</b>	<b>15,732,402</b>

### Planned Outputs for 2015/16

The sector intends to to retain the enrolment of 71,776 pupils in primary schools, 5,590 students in secondary schools and 523 students in tertiary schools. The department will also construct 70 stances pit latrines in 14 Primary Schools and provide 84 3-seater twin desks to 3 Primary Schools. Also to be done is supervision and monitoring of both Primary and Secondary schools throughout the District.

## Workplan 7a: Roads and Engineering

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>926,672</b>	<b>775,989</b>	<b>925,264</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>10,996</b>	<b>19,090</b>	<b>10,996</b>
o/w District Unconditional Grant - Non Wage	10,996	19,090	10,996
<b>District Unconditional Grant (Wage)</b>	<b>144,399</b>	<b>63,394</b>	<b>142,369</b>
o/w Transfer of District Unconditional Grant - Wage	144,399	63,394	142,369
<b>Other Revenues</b>	<b>771,277</b>	<b>693,505</b>	<b>771,899</b>
o/w Other Transfers from Central Government	614,973	544,157	614,973
o/w Multi-Sectoral Transfers to LLGs	144,565	149,349	145,188
o/w Locally Raised Revenues	11,738	0	11,738
<b>Development Revenues</b>	<b>160,854</b>	<b>88,614</b>	<b>165,841</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>28,013</b>	<b>2,254</b>	<b>29,559</b>
o/w District Unconditional Grant - Non Wage	28,013	2,254	29,559
<b>District Discretionary Development Grant</b>	<b>37,685</b>	<b>35,467</b>	<b>66,250</b>
o/w LGMSD (Former LGDP)	37,685	35,467	66,250
<b>Other Revenues</b>	<b>95,155</b>	<b>50,893</b>	<b>70,032</b>

# Vote: 526 Kisoro District

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Unspent balances – UnConditional Grants		11,659	
o/w Unspent balances – Conditional Grants	25,123	25,123	
o/w Other Transfers from Central Government	35,700	13,700	35,700
o/w Multi-Sectoral Transfers to LLGs	7,105	411	7,105
o/w Locally Raised Revenues	27,227	0	27,227
<b>Total Revenues</b>	<b>1,087,525</b>	<b>864,603</b>	<b>1,091,105</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	926,672	584,776	925,264
Wage	144,399	63,394	142,369
Non Wage	782,273	521,382	782,895
<i>Development Expenditure</i>	160,854	48,410	165,841
Domestic Development	160,854	48,410	165,841
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,087,525</b>	<b>633,187</b>	<b>1,091,105</b>

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

The Roads and Engineering Sector expects to receive Ushs 1,091,105,000 = from conditional Grants, Unconditional Grants, Donors and Local Revenues. There is an increase of Ushs 3,580,000 compared to FY 2014/15. This increase is due to increase in allocations in this Financial Year 2015-16. LGMSD increased by 37,685,000 to 66,250,000 for construction of the district Administration Block. The increase in LGMD allocation attracted a co-funding hence an increase in Unconditional Grant non-wage (D)

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs	13	13	13
Length in Km of Urban paved roads routinely maintained	1	0	0
Length in Km of Urban unpaved roads routinely maintained	0	12	25
Length in Km of Urban unpaved roads periodically maintained		0	1
Length in Km of District roads routinely maintained	260	195	260
<b>Function Cost (UShs '000)</b>	<b>878,588</b>	<b>475,411</b>	<b>852,452</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (UShs '000)</b>	<b>208,937</b>	<b>157,776</b>	<b>238,653</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,087,525</b>	<b>633,187</b>	<b>1,091,105</b>

### Planned Outputs for 2015/16

The district shall carry out routine road maintenance of a total of 260.0 km of district feeder roads:- These are Kaguhu-Nyanamo - Buhozi, Mucha- Mushungero- mupaka, Nyakabingo- Gatete- Chananke, Kanaba- Kateriteri- Nyakarembe, Kabahunde-Mukozi, Kamonyi- Buhayo- Nyakinama, Ruko- Maziba, Gasovu-Kazogo, Gisorora- Mbonjera-Matinza, Gisorora-Bubaga, Iremera- Ikamiro -Nyakarembe, Busanza- Busanani, Nyakabande- Nyabihuniko-kabindi- Bunagana, Mwaro- Busengo-kinanira, Iryaruhuri-Gatete, Hakasharara- Kafu

## Workplan 7b: Water

# Vote: 526 Kisoro District

## Workplan 7b: Water

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

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>70,579</b>	<b>37,766</b>	<b>69,997</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>925</b>	<b>0</b>	<b>925</b>
o/w District Unconditional Grant - Non Wage	925	0	925
<i>District Unconditional Grant (Wage)</i>	<b>41,388</b>	<b>20,708</b>	<b>40,806</b>
o/w Transfer of District Unconditional Grant - Wage	41,388	20,708	40,806
<i>Sector Conditional Grant (Non-Wage)</i>	<b>22,000</b>	<b>16,500</b>	<b>22,000</b>
o/w Sanitation and Hygiene	22,000	16,500	22,000
<i>Other Revenues</i>	<b>6,267</b>	<b>558</b>	<b>6,267</b>
o/w Multi-Sectoral Transfers to LLGs	6,267	558	6,267
<b>Development Revenues</b>	<b>1,204,105</b>	<b>1,050,426</b>	<b>838,936</b>
<i>District Unconditional Grant (Non-Wage)</i>		<b>396</b>	
o/w District Unconditional Grant - Non Wage		396	
<i>Development Grant</i>	<b>772,428</b>	<b>659,369</b>	<b>772,428</b>
o/w Conditional transfer for Rural Water	772,428	659,369	772,428
<i>Other Revenues</i>	<b>431,677</b>	<b>390,660</b>	<b>66,507</b>
o/w Unspent balances - donor	36,975	24,415	
o/w Unspent balances - donor	36,975	0	
o/w Unspent balances - donor		24,415	
o/w Unspent balances – Conditional Grants	291,219	291,219	
o/w Multi-Sectoral Transfers to LLGs	3,000	519	3,000
o/w Locally Raised Revenues	15,000	0	15,000
o/w Donor Funding	48,507	50,092	48,507
<b>Total Revenues</b>	<b>1,274,685</b>	<b>1,088,191</b>	<b>908,933</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	70,579	28,921	69,997
Wage	41,388	20,708	40,806
Non Wage	29,192	8,213	29,192
<i>Development Expenditure</i>	<b>1,167,130</b>	<b>434,310</b>	<b>838,936</b>
Domestic Development	1,081,647	359,802	790,428
Donor Development	85,483	74,507	48,507
<b>Total Expenditure</b>	<b>1,237,710</b>	<b>463,230</b>	<b>908,933</b>

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

The Water Sector expects to receive Ushs 908,933,000 /= compared to Ushs 1,237,710,000/= for FY 2014/15. This decrease is attributed to unconditional grant wage due to the on-going salary payments that are being streamlined and the unspent balances brought forward from FY 2013/14. The rest of the revenues and expenditure remain as per FY 2014-15.

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

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

# Vote: 526 Kisoro District

## Workplan 7b: Water

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of supervision visits during and after construction	400	306	408
No. of water points tested for quality	120	81	108
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	120	0	108
No. of water points rehabilitated	2	0	1
% of rural water point sources functional (Gravity Flow Scheme)	72	0	97
No. of water pump mechanics, scheme attendants and caretakers trained	10	0	9
No. of water and Sanitation promotional events undertaken	40	12	50
No. of water user committees formed.	40	44	50
No. Of Water User Committee members trained	26	44	50
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	10	0	10
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	20	16	20
No. of springs protected	24	0	20
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	4	0	6
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	2	0	1
<b>Function Cost (US\$ '000)</b>	<b>1,237,709</b>	<b>463,230</b>	<b>908,933</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,237,709</b>	<b>463,230</b>	<b>908,933</b>

### Planned Outputs for 2015/16

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

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>215,546</b>	<b>103,278</b>	<b>218,975</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>12,355</b>	<b>2,565</b>	<b>18,355</b>
o/w District Unconditional Grant - Non Wage	12,355	2,565	18,355

# Vote: 526 Kisoro District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>District Unconditional Grant (Wage)</b>	<b>182,858</b>	<b>92,945</b>	<b>180,287</b>
o/w Transfer of District Unconditional Grant - Wage	182,858	92,945	180,287
<b>Sector Conditional Grant (Non-Wage)</b>	<b>5,753</b>	<b>4,314</b>	<b>5,753</b>
o/w Conditional Grant to District Natural Res. - Wetlands (Non Wage)	5,753	4,314	5,753
<b>Support Services Conditional Grant (Non-Wage)</b>		<b>336</b>	
o/w Hard to reach allowances		336	
<b>Other Revenues</b>	<b>14,581</b>	<b>3,117</b>	<b>14,581</b>
o/w Multi-Sectoral Transfers to LLGs	9,786	2,390	9,786
o/w Locally Raised Revenues	4,795	727	4,795
<b>Development Revenues</b>	<b>24,362</b>	<b>21,923</b>	<b>4,253</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>1,880</b>	<b>504</b>	<b>334</b>
o/w District Unconditional Grant - Non Wage	1,880	504	334
<b>District Discretionary Development Grant</b>	<b>21,904</b>	<b>21,419</b>	<b>3,340</b>
o/w LGMSD (Former LGDP)	21,904	21,419	3,340
<b>Other Revenues</b>	<b>579</b>	<b>0</b>	<b>579</b>
o/w Multi-Sectoral Transfers to LLGs	579	0	579
<b>Total Revenues</b>	<b>239,909</b>	<b>125,201</b>	<b>223,228</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>215,546</b>	<b>101,428</b>	<b>218,975</b>
Wage	182,858	92,945	180,287
Non Wage	32,689	8,482	38,689
<b>Development Expenditure</b>	<b>24,362</b>	<b>0</b>	<b>4,253</b>
Domestic Development	24,362	0	4,253
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>239,909</b>	<b>101,428</b>	<b>223,228</b>

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

The Natural resources Sector plans to receive Ushs 223,228,000 = from conditional Grants, Unconditional Grants and Local Revenue compared to Ushs 239,909,000 in FY 2014-15. This decrease is due to LGMSD funds from this sector which had been received in Fy 2014-15 as a special allocation to procure Surveying equipment, a one-off activity. Another decrease is in the wage component which is undergoing salary payment streamlining proces. However, there was an increase in District unconditional grant

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

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

**Function: 0983 Natural Resources Management**

# Vote: 526 Kisoro District

## Workplan 8: Natural Resources

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	14	2	8
Number of people (Men and Women) participating in tree planting days	50	0	50
No. of monitoring and compliance surveys/inspections undertaken	10	0	8
No. of Water Shed Management Committees formulated	2	1	2
No. of Wetland Action Plans and regulations developed	1	1	4
Area (Ha) of Wetlands demarcated and restored	50	0	100
No. of community women and men trained in ENR monitoring	30	0	30
No. of monitoring and compliance surveys undertaken	8	1	4
No. of new land disputes settled within FY	40	0	6
<b>Function Cost (US\$ '000)</b>	<b>239,909</b>	<b>101,428</b>	<b>223,228</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>239,909</b>	<b>101,428</b>	<b>223,228</b>

### Planned Outputs for 2015/16

Administration: Coordination, supervision and monitoring sector activities through reports and appraisals, travels and transport allowances for staff.

Forestry: 8ha Replanting of local forest reserves in Busanza sub county and raising 100000 seedlings at the central nursery

Environment/wetlands: Promoting knowledge on Environment & NR management( I radio talk show & 4 community meetings), capacity building/technical backstopping(1 workshop for EFPPs & DEC), Policy, legal & enforcement, and

## Workplan 9: Community Based Services

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

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>441,170</b>	<b>203,451</b>	<b>446,663</b>
<b>District Unconditional Grant (Non-Wage)</b>	<b>5,182</b>	<b>1,215</b>	<b>5,182</b>
o/w District Unconditional Grant - Non Wage	5,182	1,215	5,182
<b>District Unconditional Grant (Wage)</b>	<b>266,443</b>	<b>118,502</b>	<b>262,696</b>
o/w Transfer of District Unconditional Grant - Wage	266,443	118,502	262,696
<b>Sector Conditional Grant (Non-Wage)</b>	<b>56,762</b>	<b>42,570</b>	<b>65,958</b>
o/w Conditional Grant to Women Youth and Disability Grant	12,722	9,540	12,722
o/w Conditional Grant to Community Devt Assistants Non Wage	3,533	2,649	3,533
o/w Conditional Grant to Public Libraries	0	0	9,196
o/w Conditional transfers to Special Grant for PWDs	26,561	19,920	26,561
o/w Conditional Grant to Functional Adult Lit	13,947	10,461	13,947
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>19,740</b>	<b>18,178</b>	<b>19,740</b>
o/w Hard to reach allowances	19,740	18,178	19,740
<b>Other Revenues</b>	<b>93,043</b>	<b>22,986</b>	<b>93,087</b>
o/w Locally Raised Revenues	5,531	1,500	5,531
o/w Multi-Sectoral Transfers to LLGs	44,727	15,946	44,770
o/w Other Transfers from Central Government	42,785	5,540	42,785

# Vote: 526 Kisoro District

## Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Development Revenues</b>	<b>606,413</b>	<b>159,734</b>	<b>562,966</b>
<i>District Discretionary Development Grant</i>	<i>71,288</i>	<i>62,011</i>	<i>71,288</i>
o\w LGMSD (Former LGDP)	71,288	62,011	71,288
<b>Other Revenues</b>	<b>535,124</b>	<b>97,723</b>	<b>491,678</b>
o\w Donor Funding	106,584	53,178	106,584
o\w Unspent balances – Other Government Transfers	43,447	43,447	
o\w Unspent balances – Conditional Grants		398	
o\w Other Transfers from Central Government	385,094	0	385,094
o\w Multi-Sectoral Transfers to LLGs		700	
<b>Total Revenues</b>	<b>1,047,582</b>	<b>363,185</b>	<b>1,009,629</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>441,170</i>	<i>180,992</i>	<i>446,663</i>
Wage	266,443	118,502	262,696
Non Wage	174,727	62,490	183,966
<i>Development Expenditure</i>	<i>606,413</i>	<i>120,298</i>	<i>562,966</i>
Domestic Development	499,829	69,203	456,382
Donor Development	106,584	51,095	106,584
<b>Total Expenditure</b>	<b>1,047,582</b>	<b>301,290</b>	<b>1,009,629</b>

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

The Community Based Services expects to receive a total budget Ushs of 1,009,629,000 = from conditional Grants, Unconditional Grants, Donors and Local Revenues which is a reduction as compared to the previous 2014/2015 budget of 1,047,582,000=. There is a reduction of Ushs 37,953,000 compared to FY 2014/15. This decrease is due to unspent balances carried forward to Financial Year 2014-15 for the Youth Livelihood Project that was remitted late because 10 Youth project proposals were, at fir

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	60	70	80
No. of Active Community Development Workers	14	17	17
No. FAL Learners Trained	7000	6000	8000
No. of children cases ( Juveniles) handled and settled	30	23	60
No. of Youth councils supported	8	3	8
No. of assisted aids supplied to disabled and elderly community	8	3	8
No. of women councils supported	8	6	8
<b>Function Cost (UShs '000)</b>	<b>1,047,582</b>	<b>301,290</b>	<b>1,009,629</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,047,582</b>	<b>301,290</b>	<b>1,009,629</b>

### Planned Outputs for 2015/16

4 CBS staff coordination meetings held, 60 social welfare cases managed, 4 DOVCC meetings held, 14 support supervision visits to OVC service providers done per quarter, 4 quarterly reports on PWD, FAL compiled and



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## Workplan 9: Community Based Services

submitted to MGLSD and CDD to MoLG, 4 Batwa stakeholders's coordination workshops conducted, 39 parish communities mobilised to participate in government programmes, 6 of CDOs motorcycles repaired, FAL MIS data updated, 137 FAL instructors incentives paid, 8 of each of women/youth an

## Workplan 10: Planning

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

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>713,406</b>	<b>925,909</b>	<b>143,056</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>15,361</b>	<b>18,290</b>	<b>21,361</b>
o/w District Unconditional Grant - Non Wage	15,361	18,290	21,361
<i>District Unconditional Grant (Wage)</i>	<b>63,164</b>	<b>32,917</b>	<b>62,276</b>
o/w Transfer of District Unconditional Grant - Wage	63,164	32,917	62,276
<i>Support Services Conditional Grant (Non-Wage)</i>	<b>20,383</b>	<b>15,287</b>	<b>20,080</b>
o/w Conditional Grant to PAF monitoring	20,383	15,287	20,080
<i>Other Revenues</i>	<b>614,498</b>	<b>859,415</b>	<b>39,339</b>
o/w Other Transfers from Central Government	585,159	851,280	
o/w Multi-Sectoral Transfers to LLGs	17,350	8,135	17,350
o/w Locally Raised Revenues	11,989	0	21,989
<b>Development Revenues</b>	<b>27,286</b>	<b>19,370</b>	<b>27,286</b>
<i>District Unconditional Grant (Non-Wage)</i>	<b>2,110</b>	<b>1,140</b>	<b>2,110</b>
o/w District Unconditional Grant - Non Wage	2,110	1,140	2,110
<i>District Discretionary Development Grant</i>	<b>18,555</b>	<b>16,402</b>	<b>18,555</b>
o/w LGMSD (Former LGDP)	18,555	16,402	18,555
<i>Other Revenues</i>	<b>6,621</b>	<b>1,828</b>	<b>6,621</b>
o/w Multi-Sectoral Transfers to LLGs	6,621	1,828	6,621
<b>Total Revenues</b>	<b>740,692</b>	<b>945,278</b>	<b>170,342</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<b>713,406</b>	<b>919,970</b>	<b>143,056</b>
Wage	63,164	32,917	62,276
Non Wage	650,242	887,053	80,780
<i>Development Expenditure</i>	<b>27,286</b>	<b>12,125</b>	<b>27,286</b>
Domestic Development	27,286	12,125	27,286
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>740,692</b>	<b>932,094</b>	<b>170,342</b>

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

The Planning Unit plans to receive Ushs 170,342,000 = from conditional Grants, Unconditional Grants and Local Revenues. There is a significant reduction of Ushs 570,350,000 compared to FY 2014/15. This decrease is due to Population and Housing Census 2014 which was a one off activity in the Financial Year 2014-15. However, there was an increase of Ushs 10,000,000 under Local revenue to cater for Budget Conference which is increasingly becoming expensive. Again there is an increase of Ushs 6,6

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

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

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## Workplan 10: Planning

	outputs	End March	outputs
<i>Function: 1383 Local Government Planning Services</i>			
<i>Function Cost (US\$ '000)</i>	740,692	932,094	170,342
<b>Cost of Workplan (US\$ '000):</b>	<b>740,692</b>	<b>932,094</b>	<b>170,342</b>

### Planned Outputs for 2015/16

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

## Workplan 11: Internal Audit

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

<i>US\$ Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>89,688</b>	<b>50,297</b>	<b>92,162</b>
<i>District Unconditional Grant (Non-Wage)</i>	8,856	7,818	11,856
o/w District Unconditional Grant - Non Wage	8,856	7,818	11,856
<i>District Unconditional Grant (Wage)</i>	<b>59,317</b>	<b>33,559</b>	<b>58,483</b>
o/w Transfer of District Unconditional Grant - Wage	59,317	33,559	58,483
<b>Other Revenues</b>	<b>21,515</b>	<b>8,919</b>	<b>21,823</b>
o/w Multi-Sectoral Transfers to LLGs	9,669	8,919	9,977
o/w Locally Raised Revenues	11,846	0	11,846
<b>Total Revenues</b>	<b>89,688</b>	<b>50,297</b>	<b>92,162</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	89,688	50,297	92,162
Wage	59,317	33,559	58,483
Non Wage	30,371	16,737	33,679
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>89,688</b>	<b>50,297</b>	<b>92,162</b>

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

The Internal Audit Unit planned revenues and expenditure this FY 2015-16 is Ushs 92,162,000 compared to Ushs 89,688,000 in FY 2014-15. There was a reduction in wage resulting from streamlining salary payments. However, there is an increase in District unconditional grant non-wage to cater for increased costs of intensifying audit inspections. The rest of the revenue and expenditure figures have remained unchanged as per 2014-15 Financial Year.

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

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			

# Vote: 526 Kisoro District

## Workplan 11: Internal Audit

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Internal Department Audits	133	77	167
Date of submitting Quaterly Internal Audit Reports		20/4/2015	31/7/2015
<i>Function Cost (UShs '000)</i>	<i>89,688</i>	<i>50,297</i>	<i>92,162</i>
<b>Cost of Workplan (UShs '000):</b>	<b>89,688</b>	<b>50,297</b>	<b>92,162</b>

### Planned Outputs for 2015/16

Production of individual entity internal audit reports and quarterly internal audit reports.