

Vote: 607 Kole District

Structure of Budget Framework Paper

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Foreword

The Local Budget Framework Paper (LGBFP) is a necessity by all actors in local government service delivery meant to implement the National Development Planning and the Budgeting process. This BFP for 2017-2018 is aligned to the core priorities in the National Development Plan II, which essentially are strategic focus on interventions aimed at enhancing service delivery Viz:-increase in households incomes, enhancement of human capital development, creation of employment especially in production sectors, improvement in stock and quality of economic infrastructure(energy, roads etc),increasing access to quality social services, promotion of sustainable population and use of environment and natural resources, accelerated production and productivity, and improving investment and business competitiveness in order to achieve rapid socio-economic recovery and development in the District. All the a aforementioned focus, have been possible given the function of decentralization in regards to power in financial decision making and devolution of powers to local government ,cognizant, of the importance of participatory and evidence based bottom up planning as enshrined in the constitution of the Republic of Uganda and Local Government act 2008.However,our wishes and aspirations cannot be fully serviced, in the absence of sufficient financial support both from the centre and revenue of local government. Local governments are obliged to meetl obligations such as co-funding, court cases, operation and maintenance and other administrative work, hence an ardent call for more support from the centre. We pledge to address a multi-dimensional consensus arrived at during the District Budget conference, so as to achieve meaningful service delivery, and in that regard, I extend my heartfelt appreciation to all stakeholders for their participation and articulation of issues to be addressed during the Budget Conference. Finally, let me thank in a very special way all relevant stakeholders who were actively involved in the preparation of this paper.

Hon. Akoli Betty Nam
CHAIRPERSON LCV KOLE DLG

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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	356,733	125,892	356,733
2a. Discretionary Government Transfers	3,759,244	939,811	3,782,708
2b. Conditional Government Transfers	15,423,494	3,804,158	14,674,436
2c. Other Government Transfers	781,970	79,901	881,970
4. Donor Funding	121,929	59,127	21,929
Total Revenues	20,443,370	5,008,889	19,717,776

Revenue Performance in the first quarter of 2016/17

Receipt for Quarter one was recorded at 35%, due to contribution from collections from Local Service Tax and releases from the Center effected as per the budget at 25% for most transfers except for Donor funding which shot to 48% and other transfers especially for works which was at 10%. However the trend is positive given the fact that the Procurement Process for Capital investment projects are still on going. Expenditure this Quarter was generally low as a greater portion of expenditure in

Planned Revenues for 2017/18

The district is making a forecast of Ushs. 19.7 billion a decline of 4% of the 2016/17 budget.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,962,358	221,719	965,652
2 Finance	303,981	14,414	182,676
3 Statutory Bodies	561,852	58,646	444,416
4 Production and Marketing	1,167,803	25,738	816,830
5 Health	1,862,007	71,597	1,757,241
6 Education	11,487,022	349,215	11,819,835
7a Roads and Engineering	1,289,282	165,319	1,269,533
7b Water	370,541	9,430	518,969
8 Natural Resources	283,600	14,131	217,715
9 Community Based Services	869,784	13,337	1,246,329
10 Planning	237,358	33,745	414,404
11 Internal Audit	47,782	5,530	64,175
Grand Total	20,443,370	982,822	19,717,776
Wage Rec't:	12,561,600	0	12,562,583
Non Wage Rec't:	4,907,917	710,204	4,020,217
Domestic Dev't	2,851,924	207,901	3,113,047
Donor Dev't	121,929	64,717	21,929

Expenditure Performance in the first quarter of 2016/17

By end of quarter one 21% of the budget had been released and usage stood at 5% of the budget for 2016/17

Planned Expenditures for 2017/18

The current years budget has put more emphasis on education sector with due consideration of crosscutting issues including HIV/AIDS, Nutrition, environment and Gender.

Medium Term Expenditure Plans

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The Budget takes into consideration the district development plan which aims at; increased access to social services, infrastructural development, social support to the youth, women and the elderly

Challenges in Implementation

These include; inadequate staffing, climate change, attitudes by the communities, global economic trends

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A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	356,733	125,892	356,733
Market/Gate Charges	204,091	55,032	204,091
Animal & Crop Husbandry related levies	2,500	0	2,500
Application Fees	27,171	5,818	27,171
Business licences	4,250	0	4,250
Court Filing Fees	770	0	770
Local Service Tax	66,570	63,443	66,570
Other Fees and Charges	41,500	1,598	41,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,181	0	4,181
Registration of Businesses	5,350	0	5,350
Land Fees	350	0	350
2a. Discretionary Government Transfers	3,759,244	939,811	3,782,708
Urban Discretionary Development Equalization Grant	27,616	6,904	26,487
Urban Unconditional Grant (Non-Wage)	53,349	13,337	45,685
District Unconditional Grant (Wage)	1,116,276	279,069	1,116,276
District Unconditional Grant (Non-Wage)	642,998	160,749	607,611
District Discretionary Development Equalization Grant	1,796,344	449,086	1,863,989
Urban Unconditional Grant (Wage)	122,660	30,665	122,660
2b. Conditional Government Transfers	15,423,494	3,804,158	14,674,436
Development Grant	989,565	247,391	1,122,571
General Public Service Pension Arrears (Budgeting)	288,959	0	0
Gratuity for Local Governments	577,784	144,446	0
Transitional Development Grant	38,398	1,087	0
Sector Conditional Grant (Wage)	11,348,118	2,837,029	11,348,118
Sector Conditional Grant (Non-Wage)	1,971,451	521,900	1,994,527
Pension for Local Governments	209,220	52,305	209,220
2c. Other Government Transfers	781,970	79,901	881,970
Women enterprise fund	78,368	46,425	78,368
Uganda Sanitation Fund	178,043	0	178,043
Presidentail pledge		0	100,000
Youth Livelihoods revolving fund	212,861	7,476	212,861
NUSAF	302,698	26,000	302,698
Ugandan Aids Commission	10,000	0	10,000
4. Donor Funding	121,929	59,127	21,929
SDS		41,021	
World Vision		18,106	
Presidentail pledge	100,000	0	
Donor Funding	21,929	0	21,929
Total Revenues	20,443,370	5,008,889	19,717,776

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Local Revenue performed at 35% of the forecast in the FY 2016/17 as there has been Land Rangles, in Places where markets were located a case of one in Ayer sub county

(ii) Central Government Transfers

The center released funds According to the Budget Provisions for Quarter One ie 25% of the annual budget.

(iii) Donor Funding

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A. Revenue Performance and Plans

These performed at 48% with SDS & World Vision, are offering Suport, yet this was not originally captured in the Budget, while the presidential Pledge is still being followed up.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Locally raised revenues will contribute 1.8% to the annual budget the same as FY 2016/17 market gates and the LST will form the bulk of this source

(ii) Central Government Transfers

Central government contribution is estimated at 98%, however this is a 3% from FY 2016/17

(iii) Donor Funding

Donor funding is projected to contribute 0.1% however this allocation is less than FY 2016/17 by 82%

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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>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,728,146</i>	<i>304,122</i>	<i>785,267</i>
District Unconditional Grant (Non-Wage)	74,263	18,566	44,253
District Unconditional Grant (Wage)	327,935	61,205	327,935
General Public Service Pension Arrears (Budgeting)	288,959	0	0
Gratuity for Local Governments	577,784	144,446	0
Locally Raised Revenues	50,000	27,600	103,733
Multi-Sectoral Transfers to LLGs	199,987	0	100,126
Pension for Local Governments	209,220	52,305	209,220
<i>Development Revenues</i>	<i>234,212</i>	<i>234,151</i>	<i>180,385</i>
District Discretionary Development Equalization Grant	127,964	38,304	80,385
Donor Funding	100,000	0	
Multi-Sectoral Transfers to LLGs	6,248	195,847	
Other Transfers from Central Government		0	100,000
Total Revenues	1,962,358	538,273	965,652
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,728,146</i>	<i>106,908</i>	<i>785,267</i>
Wage	392,829	0	392,829
Non Wage	1,335,318	106,908	392,438
<i>Development Expenditure</i>	<i>234,212</i>	<i>114,811</i>	<i>180,385</i>
Domestic Development	134,212	114,811	180,385
Donor Development	100,000	0	0
Total Expenditure	1,962,358	221,719	965,652

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

100% quarter one revenue estimate was realised. On the expenditure side, there was over expenditure under operation of Administration department due to the followings: 1) Travel inland for human resource staff was charged from this output. 2) the output was under budgeted.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 4.8% of the annual budget, however this is 50% decline from 2016/17 annual budget this is attributed mainly to reduction in the District Unconditional grant. Expenditures will be comprised of 18.7% development and 81.3% recurrent.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

salaries for July to september were paid timely. Pension and gratuity Data capture was fully done and the process of payment is going on.

Plans for 2017/18 by Vote Function

The plans for this vote function will include payment of salaries, pension and gratuity, support supervision to LLGs, capacity building.

Medium Term Plans and Links to the Development Plan

The district Plans to Construct a Council complex over this period and ensure that crosscutting issues are adequately

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Workplan 1a: Administration

provided for by all Departments

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

Off Budget activities Being Under taken in yhe District include Birth and Death registration of children Under Five By UNICEF,Functionalisation of Classroom Block By providing Desks in a few schools in Aboke Subcounty.

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

1. Delay in Approval of members of The District Service Commission

The identification of Deligent and reputable Senior Citizens took allitle long as the term of office of the earlier lot expired just at the blink of elections. This led to a back log in the services functions and operations.

2. Logistical Hiccups

Logistical Hiccups especially in regard to transport for administrative Cadres.

3. Administrative Challenges

Frequent Changes in reporting and Planning templets even before the earlier Versions are Grasps.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	285,981	46,994	182,676
District Unconditional Grant (Non-Wage)	26,054	6,513	11,055
District Unconditional Grant (Wage)	92,751	25,980	92,751
Locally Raised Revenues	20,000	14,500	50,000
Multi-Sectoral Transfers to LLGs	147,176	0	28,870
<i>Development Revenues</i>	18,000	4,050	0
District Discretionary Development Equalization Gran	18,000	4,050	
Total Revenues	303,981	51,044	182,676
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	285,981	14,414	182,676
Wage	98,133	0	98,133
Non Wage	187,848	14,414	84,543
<i>Development Expenditure</i>	18,000	0	0
Domestic Development	18,000	0	0
Donor Development	0	0	0
Total Expenditure	303,981	14,414	182,676

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

Revenue, both government transfers;and local revenue was realised to a tune of nearly 25% of the planned as per the revenue budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 0.9% of the annual budget, however this is 40% decline from 2016/17 annual budget this is attributed mainly to reduction in the District Unconditional grant and changes in district priorities. Expenditures will be comprised of 100% recurrent.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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Workplan 2: Finance

Revenue mobilisation was conducted in all the five subcounties, books of accounts were purchased, Financial reports were prepared and submitted to the relevant authorities.

Plans for 2017/18 by Vote Function

The key outputs for this department will include expenditure management, financial management services, sector monitoring and management of IFMIS costs.

Medium Term Plans and Links to the Development Plan

The mandate of the MoFPED is to mobilize resources locally and externally for public expenditure; manage and control public finances in a prudent and efficient manner; ensure the effectiveness of all spending and oversee the National planning and strategic development initiatives for economic growth and overall development. The District Development plan mobilizes resources locally and centrally for local government consumption which therefore constitutes the broader strategic plan.

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

GAPP (Governance Accountability Participation and Performance) they support the department on capacity building and local revenue enhancement strategies.

MOFPED support the department with hands on trainings on IFMIS, warranting process and releases from central government.

OAG audit performance of the department and the district as a whole and provide feedback and guidance.

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

1. Lack of departmental Vehicle.

This has made it very difficult to mobilize, monitor and collect local local revenue. Last F/Y 2016/17 we procured two motorcycle for the department but this is not yet enough.

2. Computers

Computers are few which slows down the process of capturing data and processing. One lap top was procured last F/Y but it's not yet enough.

3. Extra skills in accounting Packages lacking

Extra skills in accounting Packages lacking Need to have hands on capacity building sessions for accounts staff

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	561,852	119,323	444,416
District Unconditional Grant (Non-Wage)	267,774	66,944	160,983
District Unconditional Grant (Wage)	142,718	39,079	142,718
Locally Raised Revenues	40,000	13,300	85,000
Multi-Sectoral Transfers to LLGs	111,359	0	55,714

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	561,852	119,323	444,416
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	561,852	58,646	444,416
Wage	153,806	0	142,718
Non Wage	408,046	58,646	301,698
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	561,852	58,646	444,416

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

Council and committee sessions arranged;
 Schedule of council and committee sessions communicated and relevant documents circulated;
 Agenda of council and committee sessions prepared and minutes taken;
 Council or committee resolutions circulated to responsible officers;

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 2.2% of the annual budget; however this is 21% decline from 2016/17 annual budget this is attributed mainly to reduction in the District Unconditional grant. The department has no capital development budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 Council and committee sessions held
 Schedule of council and committee sessions communicated and relevant documents circulated;
 Agenda of council and committee sessions prepared and minutes taken;
 Council or committee resolutions circulated to responsible officers;

Plans for 2017/18 by Vote Function

The plans for this vote function will include conducting councils and committees meetings, DSC meetings, Land board meeting, management of procurement processes and monitoring.

Medium Term Plans and Links to the Development Plan

Plans in the medium term include
 Construction of a council hall

(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 budget

The budget allocated is not enough to run all the priority activities in the sector

2. Inadequate office space

The clerk to council sits in the board room together with the secretaries compromising confidentiality

3. Transport

The Sector does not have any means of transport except for the District chairperson

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Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	482,280	138,017	502,543
District Unconditional Grant (Non-Wage)		0	6,886
District Unconditional Grant (Wage)	120,119	48,601	120,119
Locally Raised Revenues		0	4,000
Multi-Sectoral Transfers to LLGs	4,495	0	11,744
Sector Conditional Grant (Non-Wage)	43,370	10,842	45,498
Sector Conditional Grant (Wage)	314,296	78,574	314,296
<i>Development Revenues</i>	685,523	67,719	314,287
Development Grant	41,422	10,355	43,109
District Discretionary Development Equalization Grant	254,948	57,363	53,858
Multi-Sectoral Transfers to LLGs	389,153	0	217,320
Total Revenues	1,167,803	205,736	816,830
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	482,280	25,738	502,543
Wage	434,415	0	434,415
Non Wage	47,865	25,738	68,128
<i>Development Expenditure</i>	685,523	0	314,287
Domestic Development	685,523	0	314,287
Donor Development	0	0	0
Total Expenditure	1,167,803	25,738	816,830

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

Quarterly multisectoral transfer was 0% because no was done to the LLGs. District unconditional grant (wage) quarterly outturn was 0% because no staff was recruited to access the payroll. Domestic development quarterly outturn was 0% because the process is still ongoing.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 4.1% of the annual budget, however this is 30% decline from 2016/17 annual budget this is attributed mainly change in funding policy to channel 70% of the service delivery funds directly to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

No fish pond was stocked because the procurement process for the fingerlings was still ongoing. No anti vermin operations was executed because no Vermin control officer is present. No anti vermin services was executed in the parishes because of lack of staff for vermin control.

Plans for 2017/18 by Vote Function

The plans for this vote function will include support supervision, establishment of demonstration gardens, supply of agricultural inputs, monitoring and control of vermines and pests, coordination of vaccination of animals and fisheries development.

Medium Term Plans and Links to the Development Plan

Increased production and productivity to increase household incomes thereby reducing poverty at the household level, Commercialisation of Agriculture as well as wealth creation for achieving a middle income status by 2020.

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

The district will be supported by ATAAS, NUSAF 3 and VODP (MAAIF), Operation wealth creation, World Vision and private commercial farmers (indirectly)

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Workplan 4: Production and Marketing

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

1. Transport

Inadequate funds for operation and maintenance of transport equipment.

2. Technical staff

Inadequate staffing in the Department.

3. Land and Environment

The district land ownership is 90% under customary thereby susceptible to land fragmentation which can't promote large scale farms. The environment has been degraded especially through deforestation and wetland cultivation.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,727,390	386,804	1,595,685
District Unconditional Grant (Non-Wage)		0	13,773
District Unconditional Grant (Wage)	87,576	27,002	87,576
Locally Raised Revenues		0	20,000
Multi-Sectoral Transfers to LLGs	22,561	0	25,127
Other Transfers from Central Government	178,043	0	10,000
Sector Conditional Grant (Non-Wage)	168,859	42,215	168,859
Sector Conditional Grant (Wage)	1,270,351	317,588	1,270,351
<i>Development Revenues</i>	134,617	59,127	161,556
District Discretionary Development Equalization Grant		0	53,858
Donor Funding		59,127	
Multi-Sectoral Transfers to LLGs	100,567	0	107,698
Transitional Development Grant	34,050	0	0
Total Revenues	1,862,007	445,932	1,757,241
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,727,390	4,486	1,595,685
Wage	1,353,479	0	1,357,927
Non Wage	373,911	4,486	237,758
<i>Development Expenditure</i>	134,617	67,111	161,556
Domestic Development	134,617	2,394	161,556
Donor Development	0	64,717	0
Total Expenditure	1,862,007	71,597	1,757,241

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

The Department received Non Wage of UGX 42,214,765, Wage of 317,587,713 and donor funding of 59,127,295. The donor funds came from World Vision and SDS for payment of contract staff salaries and conducting MHCP packages respectively. However, it is important to note that the donor funds had not been budgeted for.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 8.9% of the annual budget, however this is 5.7% decline from 2016/17 annual budget this is attributed to none allocation of Transitional development grant and reduction in the District Unconditional grant. The department has 9.9% capital development budget with wages taking the big percentage of the recurrent expenditure.

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Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

All old staff in the Health sector were paid salaries, administrative activities and technical support done.

Plans for 2017/18 by Vote Function

The plans for this vote function will include PHC and MHCP services provided, community mobilization to uptake institutional services and procurement of EMHS.

Medium Term Plans and Links to the Development Plan

The department plans to provide comprehensive quality health care services to have a health and prosperous people for sustainable development.

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

Indirect support expected from World Vision, RTI, SDS, Global fund and UNICEF.

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

1. Transport

The Department has no Vehicle.

2. Emergency out breaks

Emergency outbreaks of diseases which are difficult to contain.

3. Storage facilities

No district drug store

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>11,028,549</i>	<i>2,811,239</i>	<i>11,104,267</i>
District Unconditional Grant (Non-Wage)	30,000	7,500	61,977
District Unconditional Grant (Wage)	105,014	11,599	105,014
Locally Raised Revenues		0	20,000
Multi-Sectoral Transfers to LLGs	12,020	0	23,488
Sector Conditional Grant (Non-Wage)	1,118,045	351,272	1,130,318
Sector Conditional Grant (Wage)	9,763,471	2,440,868	9,763,471
<i>Development Revenues</i>	<i>458,473</i>	<i>74,443</i>	<i>715,568</i>
Development Grant	225,771	56,443	224,621
District Discretionary Development Equalization Grant	80,000	18,000	274,675
Multi-Sectoral Transfers to LLGs	152,702	0	216,272

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Workplan 6: Education

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	11,487,022	2,885,682	11,819,835
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>11,028,549</i>	<i>349,215</i>	<i>11,104,267</i>
Wage	9,868,484	0	9,868,484
Non Wage	1,160,064	349,215	1,235,783
<i>Development Expenditure</i>	<i>458,473</i>	<i>0</i>	<i>715,568</i>
Domestic Development	458,473	0	715,568
Donor Development	0	0	0
Total Expenditure	11,487,022	349,215	11,819,835

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

The First Quarters release was as Budgeted and Capital investment expenditures were not incurred pending conclusion on procurement which is on Going

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 59.9% of the annual budget, indicating an increase of 2.9% of FY2016/17 attributed to an increase in its development budget. The department has 6.4% capital development budget with wages taking the big percentage of the recurrent expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

School inspection was carried out and preparation for UPE to a greater portion of the quarter

Plans for 2017/18 by Vote Function

The plans for this vote function will include functionalizing classrooms by providing furniture, toilet facilities and solar to upper primary, strengthening school inspections and monitoring.

Medium Term Plans and Links to the Development Plan

In the medium term priorities include; improvement in performance in schools, construction of classrooms, pitlatrines, solar especially in upper primary and provision of furniture

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

World vision and OTINOWA will support construction of classrooms and furnishing
Child Fund and Food for the Hungry International support sponsorship

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

1. Inadequate school facilities

High pupil classroom ratio

2. Attitude of parents towards education

Inadequate supervision by parents

3. High pupil teacher ratio

Few teachers compared to the number of pupils

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
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Vote: 607 Kole District

Workplan 7a: Roads and Engineering

	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	613,457	108,767	648,437
District Unconditional Grant (Non-Wage)		0	7,575
District Unconditional Grant (Wage)	46,581	11,948	46,581
Locally Raised Revenues		0	5,000
Multi-Sectoral Transfers to LLGs	8,706	0	31,111
Sector Conditional Grant (Non-Wage)	558,171	96,819	558,171
<i>Development Revenues</i>	675,825	118,944	621,096
Development Grant	403,777	100,944	403,777
District Discretionary Development Equalization Grant	80,000	18,000	
Multi-Sectoral Transfers to LLGs	192,048	0	217,319
Total Revenues	1,289,282	227,711	1,269,533
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	613,457	96,819	648,437
Wage	46,581	0	54,203
Non Wage	566,877	96,819	594,234
<i>Development Expenditure</i>	675,825	68,500	621,096
Domestic Development	675,825	68,500	621,096
Donor Development	0	0	0
Total Expenditure	1,289,282	165,319	1,269,533

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

Our annual expected revenue is 1,289,282,000 and first quarter we received 215,763,000 and spent 165,319,000 that implies our income in quarter one is below a quarter we expected in first quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 6.4% of the annual budget, indicating a decline of 1.5% of FY2016/17 attributed to an decline allocation of LLGs to the development budget in this sector. The department has 48.9% capital development budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Works are in progress particularly road works from Aboke market to Alito headquarter and low cost seal from corner park to Ayer primary school

Plans for 2017/18 by Vote Function

The plans for this vote function will include Periodic maintenance of roads, routine maintenance, equipment management and supervision of construction works.

Medium Term Plans and Links to the Development Plan

Periodic maintenance of 1000km
Routine maintenance of roads
Opening of community access roads

(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. Inequitable supervision budgets

Making it difficult to supervise road gangs

Vote: 607 Kole District

Workplan 7a: Roads and Engineering

2. Low staffing levels

Affects the speed of work execution

3. Poor attitude of communities in road management

Leads to speedy deterioration of roads

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	51,946	12,986	67,904
District Unconditional Grant (Non-Wage)		0	3,443
District Unconditional Grant (Wage)	15,593	3,898	15,593
Locally Raised Revenues		0	2,000
Multi-Sectoral Transfers to LLGs		0	11,744
Sector Conditional Grant (Non-Wage)	36,353	9,088	35,125
<i>Development Revenues</i>	318,596	79,649	451,064
Development Grant	318,596	79,649	451,064
Total Revenues	370,541	92,635	518,969
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	51,946	9,430	67,904
Wage	15,593	0	15,593
Non Wage	36,353	9,430	52,312
<i>Development Expenditure</i>	318,596	0	451,064
Domestic Development	318,596	0	451,064
Donor Development	0	0	0
Total Expenditure	370,541	9,430	518,969

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

During the qtr, the sector realized total revenue worth UGX.88,963,982. Of this UGX. 88,737,197 was release from central government in for of rural water district development conditional grant, UGX. 200,000 was community capital cash contribution for construction of deep bore hole and UGX. was bank simple interest . The total expenditure during the qtr totaled to UGX. 9,430,364 leaving a balance of UGX. 79,307,205

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 2.6% of the annual budget, indicating a an increment of 40.1% of FY2016/17 budget this is attributed to an increment in the sector development grant aimed at effective operationalization of water supply and sanitary facilities in the district to the development budget in this sector. The department has 86.9% capital development budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One district water and sanitation advocacy meeting, one district water and sanitation coordination committee meeting were held at district head quarters, the sector vehicle was serviced and sector report was compiled and submitted to MWE

Plans for 2017/18 by Vote Function

The plans for this vote function will include effective operationalization of water supply and sanitary facilities with emphasis on drilling new deep wells, repair of boreholes and strengthening of water user management structures.

Vote: 607 Kole District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

Provision of safe water through boredrilling rehabilitation and maintenance

(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 budget

Low coverage of safe water and sanitation

2. Community attitude to maintenance

Low functionality levels

3. Inadequate equipment

Low functionality levels

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	75,191	17,025	87,700
District Unconditional Grant (Non-Wage)	5,000	1,250	4,820
District Unconditional Grant (Wage)	48,982	14,134	48,982
Locally Raised Revenues		0	2,000
Multi-Sectoral Transfers to LLGs	14,648	0	24,818
Sector Conditional Grant (Non-Wage)	6,561	1,640	7,080
<i>Development Revenues</i>	208,409	15,750	130,015
District Discretionary Development Equalization Grant	70,000	15,750	43,086
Multi-Sectoral Transfers to LLGs	138,409	0	86,929
Total Revenues	283,600	32,775	217,715
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	75,191	2,345	87,700
Wage	62,056	0	62,056
Non Wage	13,135	2,345	25,644
<i>Development Expenditure</i>	208,409	11,786	130,015
Domestic Development	208,409	11,786	130,015
Donor Development	0	0	0
Total Expenditure	283,600	14,131	217,715

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

-The department realised 18,762,325= during first quarter 2016/2017, which accounts for less than 10% of the annual budget. The details are as presented below:-

-Balance brought forward = 121,865=
 -Conditional Grant (Wetlands) = 1,640,332=
 -District Discretionary Equalization Grant (DDEG) =15,750,000=

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 1.1% of the annual budget; however this is 23.2% decline from 2016/17 annual budget this is attributed mainly to reduction in the District Unconditional grant. The department has capital

Vote: 607 Kole District

Workplan 8: Natural Resources

development budget of 59.7%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Books, Periodical and Newspapers purchased.
- Small office equipment purchased.
- Printing, Stationery purchase, Photocopying and binding done.
- Banks Charges and other Bank related costs met.
- Quarterly departmental meeting held.
- Sectoral committee meeting attended.
- Reports produced and submitted to the relevant offices.
- Maintenance of Trees done.
- Stakeholders sensitized on climate change, physical planning and on land rights.
- Mediated on land dispute cases done.
- Reports/

Plans for 2017/18 by Vote Function

The plans for this vote function will include securing land titles for government land, detailed physical plan for number of LLGs, wetland demarcation and restoration, sensitizing and training stakeholders in natural resource management.

Medium Term Plans and Links to the Development Plan

- 1.Natural Resources Conservation and Protection.
2. Sustainable Land Use Planning
- 3.Promotion of renewable energy resources
- 4.Climate Change adaptation and mitigation

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

Nil

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

1. Inadequate Transport Facilities

The department has only one motorcycle allocated to Environment Sector.

2. Low Staffing Level

Only 4 staff in place out of the expected 15 staff establishment structure.

3. Lack of Office Accommodation

The Department is currently housed under Production Department Premise.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	740,958	111,576	953,223
District Unconditional Grant (Non-Wage)		0	27,545
District Unconditional Grant (Wage)	73,845	21,652	73,845
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs	23,094	0	20,386
Other Transfers from Central Government	603,927	79,901	771,970

Vote: 607 Kole District

Workplan 9: Community Based Services

<i>US\$ Thousands</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	40,092	10,023	49,477
<i>Development Revenues</i>	128,826	9,711	293,107
District Discretionary Development Equalization Grant	38,330	8,624	53,858
Donor Funding	21,929	0	21,929
Multi-Sectoral Transfers to LLGs	64,220	0	217,320
Transitional Development Grant	4,348	1,087	
Total Revenues	869,784	121,287	1,246,329
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	740,958	13,337	953,223
Wage	81,061	0	81,061
Non Wage	659,897	13,337	872,161
<i>Development Expenditure</i>	128,826	0	293,107
Domestic Development	106,897	0	271,178
Donor Development	21,929	0	21,929
Total Expenditure	869,784	13,337	1,246,329

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

The department planned for 238,638,126= for this quarter and received only 46,399,000= for UWEP projects, 10022918= for community based services department(NWR), 8,624,144 (DDEG) & 1,086957 development component for youth council, 7,412,438= for YLP operation component, 26,000,000= for NUSAF3 operation component. Shs 4,360,990 planned for UWEP operations for quarter 1, shs 134,731,680 planned for YLP projects for quarter 1 were not received

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 6.3% of the annual budget, indicating an increment of 43.2% of FY2016/17 budget this is attributed to an increment in the sector development grant, Youth livelihood programme (YLP) and NUSAF3 all constituting its domestic development component which is 23.5%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department was able to obtain the required stationery and small office equipments' for operation, held 04 meetings at the district headquarters of the planned 12 meetings for the FY, handled probationary cases and made referrals, inspected work places for conformity to standards, motivated 86 FAL instructors & 06 FAL supervisors, mobilised and sensitised communities

Plans for 2017/18 by Vote Function

The plans for this vote function will include implementation of YLP, community mobilization, inspection of work places, motivation of FAL structures and classes, handling and referral of probation cases.

Medium Term Plans and Links to the Development Plan

Scale up FAL, YLP and other social programmes

(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 budget

Low supervision levels

Vote: 607 Kole District

Workplan 9: Community Based Services

2. Low community attitude to Programmes

Low participation in programmes

3. Low repayment rates of YLP

Limited roll over to other beneficiaries

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>133,986</i>	<i>32,475</i>
District Unconditional Grant (Non-Wage)	87,991	20,935
District Unconditional Grant (Wage)	35,995	9,040
Locally Raised Revenues	10,000	2,500
Multi-Sectoral Transfers to LLGs		0
<i>Development Revenues</i>	<i>103,372</i>	<i>25,843</i>
District Discretionary Development Equalization Gran	103,372	25,843
Multi-Sectoral Transfers to LLGs		0
Total Revenues	237,358	58,318
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>133,986</i>	<i>23,335</i>
Wage	35,995	0
Non Wage	97,991	23,335
<i>Development Expenditure</i>	<i>103,372</i>	<i>10,410</i>
Domestic Development	103,372	10,410
Donor Development	0	0
Total Expenditure	237,358	33,745

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

Fund were released as Planned for in First Quarter, most expenditures were of recurrent nature as procurement process to warrant capital expenditure is in process

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 2.1% of the annual budget, indicating a an increment of 74.5% of FY2016/17 budget this is attributed to allocation of the district DDEG administrative investment component.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Monitoring of project carried out and reports produced, the DDP was alligned and Submitted to NPA for Review and advice Accordingly.

Plans for 2017/18 by Vote Function

The plans for this vote function will include installation of internet and intercom facilities, expansion of council hall monitoring and evaluation, coordination of planning activities and statistical data collection.

Medium Term Plans and Links to the Development Plan

Scale up monitoring of projects

Coordination of planning at district and Lower local Government

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

Vote: 607 Kole District

Workplan 10: Planning

None

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

1. Inadequate staffing

There is currently no statistician and population officer

2. Inadequate funding

To carry out data collection and planning

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	39,782	11,429
District Unconditional Grant (Non-Wage)	6,000	1,500
District Unconditional Grant (Wage)	19,168	4,929
Locally Raised Revenues	12,000	5,000
Multi-Sectoral Transfers to LLGs	2,614	0
<i>Development Revenues</i>	8,000	1,800
District Discretionary Development Equalization Grant	8,000	1,800
Total Revenues	47,782	13,229
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	39,782	5,530
Wage	19,168	0
Non Wage	20,614	5,530
<i>Development Expenditure</i>	8,000	0
Domestic Development	8,000	0
Donor Development	0	0
Total Expenditure	47,782	5,530

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

The department received the following revenues; locally raised revenue, 3,830,000/=(three million eight hundred thirty thousand shillings only) unconditional grant 1,500,000/=(one million five hundred thousand shillings only). The whole amount was spent as planned for in 2016/2017 work plan and Budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated 0.3% of the annual budget, indicating an increment of 34.3% of FY2016/17 budget this is attributed to allocation of more local revenue for their effective functioning.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Attended a workshop on GAAP in Dokolo District, attended budget conference organised by Ministry of Finance planning and economic development, routine internal audit for first done and reported, special audit on payment of VHTs conducted and reported, small office equipment purchased and stationaries purchased.

Plans for 2017/18 by Vote Function

Vote: 607 Kole District

Workplan 11: Internal Audit

The plans for this vote function will include auditing of lower local governments, directorates , payroll audit and production of reports.

Medium Term Plans and Links to the Development Plan

N/A

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

training by Local Government Internal Audit Association, Institute of Internal Audit, Governance, Accountability, Participation Program(GAPP) and other umbrella organizations, support from Central Government items of transport, computers, furniture and others.

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

1. Transport

The unit has no transport, the one which was there has got a mechanical condition beyond repairs. Administration should consider buying for us 01 motorcycle to easy our work.

2. Staff attitude

There is negative perceptions by some officers towards the auditors, however, the unit will continue sensitize them on the importance of accounting for public funds.

3. Fundings

there is always insufficient facilitation to audit unit, the budget is not funded up to 100%, this in the end affects the operation of the unit.