

Vote: 513 Kabarole District

Structure of Draft Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2017/18

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

Pursuant to the Public Finance Management Act 2015, Part VII – Accounting and Audit, Section 45 (Subsection 3) the Accounting Officer, shall enter into an Annual Budget Performance Contract with the Secretary to the Treasury who shall be responsible for 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 shall ensure that the Government provides 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 513 Kabarole District undertakes to achieve the Performance targets and deliver the results of the 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 the Vote and shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed by 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 end of each quarter and to the Council by the 20th day of the next month, and understands that Budgets and Performance Reports shall be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to Budget information and that this information shall also be accessible from the Budget Hotline (0800 229 229). The Accounting Officer undertakes to respond to queries from 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 2017/18 and understands that failure to comply with these requirements may result in the appointment being revoked.

Vote: 513 Kabarole District

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

Vote: 513 Kabarole District

Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18 Draft Budget
	Approved Budget	Receipts by End Dec	
1. Locally Raised Revenues	1,028,689	277,071	
2a. Discretionary Government Transfers	5,733,263	3,106,573	
2b. Conditional Government Transfers	25,312,980	11,609,418	
2c. Other Government Transfers	301,000	416,000	
4. Donor Funding	350,000	50,000	
Total Revenues	32,725,931	15,459,062	30,098,535

Planned Revenues for 2017/18

The District expects to receive a total of 30.098 Billion, Out of this money; central government transfers will contribute 96% of the total budget while Local revenue and donors will contribute 1.7 % of the total budget. The expected support for next year has significantly reduced due to the improved social indicators at district level accordingly some of those that were being funded in the last country program are not considered for the next year.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18 Draft Budget
	Approved Budget	Actual Expenditure by end of Dec	
1a Administration	3,575,470	1,878,648	11,392,532
2 Finance	654,035	176,945	384,000
3 Statutory Bodies	1,266,926	210,185	817,169
4 Production and Marketing	1,128,983	436,811	574,227
5 Health	4,843,989	2,127,194	3,391,902
6 Education	16,716,666	7,607,821	9,592,325
7a Roads and Engineering	2,165,755	1,094,358	1,523,995
7b Water	657,170	39,717	480,694
8 Natural Resources	206,648	21,497	199,773
9 Community Based Services	1,211,560	627,104	1,402,771
10 Planning	202,468	77,568	180,537
11 Internal Audit	96,261	48,062	158,611
Grand Total	32,725,931	14,345,909	30,098,535

Vote: 513 Kabarole District

Executive Summary

district. Accordingly the expenditure plan has also reduced. However much as it has reduced a big percentage of government funding will still be for payment of wages. In addition over 6 Billion for pension and salary arrears have been budgeted for unlike last year

Vote: 513 Kabarole District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2016/17		2017/18 Draft
	Approved Budget	Receipts by End Dec	
1. Locally Raised Revenues	1,028,689	277,071	
Market/Gate Charges	250,000	16,751	
Application Fees	10,000	0	
Business licences	120,000	0	
Ground rent	112,689	0	
Inspection Fees	15,000	0	
Land Fees	60,000	58,958	
Local Service Tax	110,000	102,698	
Miscellaneous	30,000	797	
Other Fees and Charges	150,000	57,309	
Other licences	41,000	3,260	
Property related Duties/Fees	50,000	37,298	
Royalties	40,000	0	
Local Government Hotel Tax	40,000	0	
2a. Discretionary Government Transfers	5,733,263	3,106,573	
Urban Discretionary Development Equalization Grant	198,513	132,342	
Urban Unconditional Grant (Non-Wage)	447,563	223,781	
District Unconditional Grant (Wage)	2,662,813	1,362,260	
District Unconditional Grant (Non-Wage)	905,562	452,781	
District Discretionary Development Equalization Grant	1,056,012	704,008	
Urban Unconditional Grant (Wage)	462,800	231,400	
2b. Conditional Government Transfers	25,312,980	11,609,418	
Domestic arrears (Budgeting)		0	
Development Grant	973,426	648,951	
Pension for Local Governments	1,503,766	836,808	
Sector Conditional Grant (Non-Wage)	5,659,614	1,472,723	
Sector Conditional Grant (Wage)	15,910,585	7,955,292	
Transitional Development Grant	676,581	450,937	
General Public Service Pension Arrears (Budgeting)	99,593	0	

Vote: 513 Kabarole District

A. Revenue Performance and Plans

4. Donor Funding	350,000	50,000	
Donor Funding		50,000	
UNICEF1	210,000	0	
BTC	100,000	0	
Baylor	40,000	0	
Total Revenues	32,725,931	15,459,062	3

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expect to receive 750 Million from local revenue (L.R), reflecting a significant reduction of the estimate due to the creation of Bunyangabu district which has taken up 11 lower local governments .

(ii) Central Government Transfers

Central government funding estimates have significantly reduced. This has been due to the creation of Bunyangabu which has taken up 11 lower local governments with almost half of the population and land area which parameters for calculation of district grants. However the provision of pension arrears and salary arrears makes the total decline.

(iii) Donor Funding

Most donor except UNICEF; funding estimates have not been included because at the moment all donors have not commitment for next financial years support. In addition UNICEF has developed a new proposal for the next country program but because of the improved social indicators for the district some of the indicators that were being funded last CP have been dropped.

Vote: 513 Kabarole District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	3,423,034	1,858,800
District Unconditional Grant (Non-Wage)	107,237	67,796
District Unconditional Grant (Wage)	412,977	206,488
Domestic arrears (Budgeting)		0
General Public Service Pension Arrears (Budgeting)	99,593	0
Gratuity for Local Governments	489,415	244,708
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	662,676	465,000
Pension for Local Governments	1,503,766	836,808
Unspent balances – Locally Raised Revenues	147,370	38,000
<i>Development Revenues</i>	152,436	19,884
District Discretionary Development Equalization Gra	19,845	0
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	90,591	0
Transitional Development Grant	30,000	19,884
Unspent balances – Locally Raised Revenues	12,000	0
Total Revenues	3,575,470	1,878,683
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	3,423,034	1,858,800
Wage	875,777	437,888
Non Wage	2,547,256	1,420,912
<i>Development Expenditure</i>	152,436	19,848
Domestic Development	152,436	19,848
Donor Development	0	0
Total Expenditure	3,575,470	1,878,648

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive a total of 11 Billion which is higher than last year's estimate. The main reason

Vote: 513 Kabarole District

Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of staff appraised		70	99
%age of staff whose salaries are paid by 28th of every month		80	99
%age of pensioners paid by 28th of every month	80	90	80
No. (and type) of capacity building sessions undertaken	3	0	4
Availability and implementation of LG capacity building policy and plan	YES	YES	Yes
No. of monitoring visits conducted	4	4	
No. of monitoring reports generated	4	1	
%age of staff trained in Records Management	40	90	40
%age of LG establish posts filled		96	65
Function Cost (US\$ '000)	3,575,469	1,878,648	11,392,000
Cost of Workplan (US\$ '000):	3,575,469	1,878,648	11,392,000

Planned Outputs for 2017/18

As the main coordinating department for efficient service delivery, Administration will focus on improving delivery and accountability, supervising and coordinating operations in all departments and LLGs, Coordinating human resource planning, management and development and also recruitment of additional staff. The department will ensure that all salaries are paid and employee records updated, staff trainings coordinated under CBG, Joint monitoring of Government programs/ projects conducted and respective transfers to LLGs effected. It will also ensure that National Public Holidays observed/ celebrated, civil marriages celebrated, compounds maintained, effective use and management of records, effective information gathering, dissemination and utilization and procurement of services and supplies and works in line with the PPDA.

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

KANCA and Tooro Development Network will assist the department to coordinate CSO's.

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

1. Difficulty in recruiting staff

Vote: 513 Kabarole District

Workplan 1a: Administration

The Town Clerks and Senior Assistant Secretaries in LLGs have not developed adequate control of staff to ensure regular attendance and stay on duty, and time management etiquette

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	608,730	381,000
District Unconditional Grant (Non-Wage)	52,528	52,000
District Unconditional Grant (Wage)	308,480	250,000
Locally Raised Revenues	0	23,000
Multi-Sectoral Transfers to LLGs	199,649	56,000
Unspent balances – Locally Raised Revenues	48,073	
<i>Development Revenues</i>	45,305	3,000
Locally Raised Revenues	0	3,000
Multi-Sectoral Transfers to LLGs	39,305	
Unspent balances – Locally Raised Revenues	6,000	
Total Revenues	654,035	384,000
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	608,730	381,000
Wage	308,480	250,000
Non Wage	300,250	131,000
<i>Development Expenditure</i>	45,305	3,000
Domestic Development	45,305	3,000
Donor Development	0	0
Total Expenditure	654,035	384,000

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department receives funding mainly from Local revenue, unconditional grant and wage. The estimate is lower than the current budget allocation because of the creation of Bunyangabu District.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 513 Kabarole District

Workplan 2: Finance

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Date for submitting the Annual Performance Report		28/Dec/2016	
Value of LG service tax collection		00	
Value of Hotel Tax Collected		00	
Value of Other Local Revenue Collections		00	
Date of Approval of the Annual Workplan to the Council		27/Nov/2016	
Date for presenting draft Budget and Annual workplan to the Council		28/Feb/2017	
Date for submitting annual LG final accounts to Auditor General		30/July/2017	
Function Cost (UShs '000)	654,035	176,945	384,000
Cost of Workplan (UShs '000):	654,035	176,945	384,000

Planned Outputs for 2017/18

Prepare monthly, quarterly, half yearly and annual accounts and reports. - Prepare the Budget for 2018/2019
Mobilise and collect local revenue. -Coordinate operations of the IFMS. -Coordinate accountability of funds. And supervise financial operations in LLGs.

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

Training of staff in Preparation of accounts under IFMS

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

1. Staff Gap

Lack of accounts staff especially in Subcounties

2. Low Revenue base

Many Town Councils have been created out of the District reducing the local revenue base of the District thereby impairing the implementation investments under local funding.

3. Lack of office accommodation

Vote: 513 Kabarole District

Workplan 3: Statutory Bodies

	Budget	Dec	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,181,608	210,250	817,169
District Unconditional Grant (Non-Wage)	296,974	106,000	274,170
District Unconditional Grant (Wage)	617,288	39,634	420,000
Locally Raised Revenues		0	121,999
Multi-Sectoral Transfers to LLGs	137,346	0	1,000
Unspent balances – Locally Raised Revenues	130,000	64,616	
<i>Development Revenues</i>	85,318	0	
Multi-Sectoral Transfers to LLGs	85,318	0	
Total Revenues	1,266,926	210,250	817,169
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,181,608	210,185	817,169
Wage	617,288	37,006	420,000
Non Wage	564,320	173,178	397,169
<i>Development Expenditure</i>	85,318	0	0
Domestic Development	85,318	0	0
Donor Development	0	0	0
Total Expenditure	1,266,926	210,185	817,169

Department Revenue and Expenditure Allocations Plans for 2017/18

The biggest percentage of funds will go towards payment of Ex-Gratia, councilor's monthly allowance and S bodies such as DSC, PAC, land board and contracts committee. Like other departments there has been a re allocation due to the creation of Bunyangabu District.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	600	297	600
No. of Land board meetings	12	4	12

Vote: 513 Kabarole District

Workplan 3: Statutory Bodies

Planned Outputs for 2017/18

During the financial year, the District Council has planned to hold 6 council meetings, 36 standing committee meetings with finance committee sitting every month, 12 contracts committee sittings, 42 DEC meetings, 2 sittings, Induction of the Land board and area land committee, 12 land board sittings and 48 quarterly monitoring in the rural Sub Counties.

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

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

1. Insufficient funding

Local revenue performance is still low and this has led to 20 percent which is the mandatory figure for council therefore being insufficient.

2. Lack of reliable transport

There is no reliable means of transport for the office of the District speaker and Clerk to council.

3. Illegal holding of offices by LC 1 Chairpersons

Over years Local council chairperson elections at village level have not been held.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	980,405	400,311	531,327
District Unconditional Grant (Non-Wage)	6,000	2,084	6,000
District Unconditional Grant (Wage)	422,138	211,070	280,000
Locally Raised Revenues		0	5,000
Multi-Sectoral Transfers to LLGs	177,953	0	
Sector Conditional Grant (Non-Wage)	75,203	37,601	43,640
Sector Conditional Grant (Wage)	299,112	149,556	196,687
Development Revenues	148,578	49,606	42,900
Development Grant	74,409	49,606	42,900

Vote: 513

Kabarole District

Workplan 4: Production and Marketing

Total Revenues	1,128,983	449,917	574,227
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>980,405</i>	<i>399,976</i>	<i>531,327</i>
Wage	721,250	360,626	476,687
Non Wage	259,155	39,350	54,640
<i>Development Expenditure</i>	<i>148,578</i>	<i>36,835</i>	<i>42,900</i>
Domestic Development	148,578	36,835	42,900
Donor Development	0	0	0
Total Expenditure	1,128,983	436,811	574,227

Department Revenue and Expenditure Allocations Plans for 2017/18

The bulk of the revenue that will be required to buy inputs and fund the activities that will bring out the district outputs will be from the production and Marketing grant. The reduction in estimates is due to creation of Bu District.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 0182 District Production Services			
No of slaughter slabs constructed	1	1	1
No of plant marketing facilities constructed	0	0	2
No. of Plant marketing facilities constructed	2	2	2
No. of livestock vaccinated	10000	17000	5000
No of livestock by types using dips constructed	2000	2500	1500
No. of livestock by type undertaken in the slaughter slabs	2500	1321	1400
No. of fish ponds constructed and maintained	8	3	8
No. of fish ponds stocked	400	300	10
Quantity of fish harvested	10	38	400
Number of anti vermin operations executed quarterly	12	0	0
No. of parishes receiving anti-vermin services	8	0	0

Vote: 513 Kabarole District

Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No. of producers or producer groups linked to market internationally through UEPB	5	3	0
No. of market information reports disseminated	4	2	0
No. of cooperative groups supervised	20	10	
No. of cooperative groups mobilised for registration	6	4	
No. of cooperatives assisted in registration	14	10	
No. of awareness radio shows participated in	7	4	7
No. of trade sensitisation meetings organised at the district/Municipal Council	2	1	2
No. of businesses inspected for compliance to the law	80	80	100
No. of businesses issued with trade licenses	80	114	90
No. of awareness radio shows participated in	0	2	0
No. of businesses assisted in business registration process	0	22	0
No. of enterprises linked to UNBS for product quality and standards	0	4	0
No. of tourism promotion activities mainstreamed in district development plans	2	2	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	12	17	
No. and name of new tourism sites identified	2	4	
No. of opportunities identified for industrial development	10	7	
No. of producer groups identified for collective value addition support	10	6	
No. of value addition facilities in the district	40	127	
A report on the nature of value addition support existing and needed	yes	yes	
No. of Tourism Action Plans and regulations developed	0	1	
Function Cost (US\$ '000)	20,000	9,999	13,000

Vote: 513 Kabarole District

Workplan 4: Production and Marketing

There will be upsaling of technologies under ATAAS with world bank funding.

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

1. Inadequate staffing

there is a funding deficit to cater for the newly recruited staff at lower local governments levels.

2. Inadequate transport facilities

Old vehicles require a lot of resources to maintain.

3. Inadequate funding

the department is grossly under funded

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	4,652,530	2,087,563
District Unconditional Grant (Non-Wage)	23,550	5,900
Multi-Sectoral Transfers to LLGs	193,075	0
Other Transfers from Central Government	250,000	0
Sector Conditional Grant (Non-Wage)	697,890	325,656
Sector Conditional Grant (Wage)	3,488,015	1,744,008
Unspent balances – Locally Raised Revenues		12,000
<i>Development Revenues</i>	191,459	40,000
Donor Funding		0
Multi-Sectoral Transfers to LLGs	41,459	0
Transitional Development Grant		0
Unspent balances - donor	150,000	40,000
Total Revenues	4,843,989	2,127,563
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	4,652,530	2,087,227
Wage	3,488,015	1,743,754
Non Wage	1,164,515	343,473

Vote: 513 Kabarole District

Workplan 5: Health

Million will be for recurrent expenditure, 2.3 billion will be for salary of district health staff, while 100 million will be donor development expenditure. There has been a significant decline of about 1.5 billion shillings in the resources compared to financial year 2016/17 and this is due to the division of Kabarole district into 2 districts.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 513 Kabarole District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	723	360	
Value of health supplies and medicines delivered to health facilities by NMS	723	360	
Number of health facilities reporting no stock out of the 6 tracer drugs.	45	90	
Number of outpatients that visited the NGO Basic health facilities	60000	20879	26000
Number of inpatients that visited the NGO Basic health facilities	4500	1624	650
No. and proportion of deliveries conducted in the NGO Basic health facilities	1000	776	550
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3000	1136	520
Number of trained health workers in health centers	350	450	300
No of trained health related training sessions held.	20	20	20
Number of outpatients that visited the Govt. health facilities.	350000	156409	295000
Number of inpatients that visited the Govt. health facilities.	8500	6252	5000
No and proportion of deliveries conducted in the Govt. health facilities	7000	4027	4000
% age of approved posts filled with qualified health workers	85	85	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	55	70
No of children immunized with Pentavalent vaccine	13000	5299	7600
No of new standard pit latrines constructed in a village	1	0	0
No of villages which have been declared Open Defecation Free (ODF)	728	728	

Vote: 513 Kabarole District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Cost of Workplan (US\$ '000):	4,843,989	2,127,194	3,391,194

Planned Outputs for 2017/18

2. The department will emphasize prevention of diseases through outreaches and promotion of village Health committees in each village as the main measure of disease control. Prevention and Control Of HIV/AIDs and will be given attention including immunization of children against diseases. Plan to recruit and retain critical staff like anesthetic officers.

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

Adolescent reproductive Health, by Baylor -Uganda, Family Planning services by Baylor -Uganda in collaboration with KDLG, Trainings and mentorships of health workers, monitoring and evaluation technical support, peer reviews and feedback meetings, Training HUMCs, integrated support supervision. Strengthening HIV Surveillance HMIS mentorship and training by METS.

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

1. Accommodations for staff

Majority of the staff stay far from the health centers leading to late coming and absenteeism thus poor service delivery.

2. Limited and irregular funding

This hinders the implementation of activities as planned. Hinders service delivery.

3. Lack of transport especially the hard to reach areas

This creates delays of staff moving to the health facilities and thus affects service delivery

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget

Vote: 513 Kabarole District

Workplan 6: Education

Unspent balances – Locally Raised Revenues		3,800	
<i>Development Revenues</i>	<i>1,176,213</i>	<i>654,142</i>	<i>1,748,851</i>
Development Grant	360,980	240,653	236,159
District Discretionary Development Equalization Gra	45,000	0	32,692
Donor Funding		0	40,000
Transitional Development Grant	620,233	413,489	1,440,000
Unspent balances - donor	150,000	0	
Total Revenues	16,716,666	7,792,999	9,592,325
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>15,540,453</i>	<i>7,138,250</i>	<i>7,843,474</i>
Wage	12,167,227	6,072,159	6,241,538
Non Wage	3,373,226	1,066,091	1,601,935
<i>Development Expenditure</i>	<i>1,176,213</i>	<i>469,571</i>	<i>1,748,851</i>
Domestic Development	1,026,213	469,571	1,708,851
Donor Development	150,000	0	40,000
Total Expenditure	16,716,666	7,607,821	9,592,325

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a decrease in estimates for FY 2017/18 compared to FY 2016/17 because of creation of Bunynangal from Kabarole resulting into sharing of resources and scope of work. In addition UNICEF has not yet communicated planning figures for next year.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Function: 0781 Pre-Primary and Primary Education

Vote: 513 Kabarole District

Workplan 6: Education

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No. of teachers paid salaries	84000	74000	84000
No. of qualified primary teachers	1600	1600	1600
No. of textbooks distributed	1600	2900	1600
No. of pupils enrolled in UPE	84000	74000	84000
No. of Students passing in grade one	7000	6000	7000
No. of pupils sitting PLE	7500	6500	7500
No. of classrooms constructed in UPE	6	6	4
No. of classrooms rehabilitated in UPE	0	6	0
No. of latrine stances constructed	3	0	2
No. of teacher houses constructed	4	2	
No. of teacher houses rehabilitated	3	2	
No. of primary schools receiving furniture	10	342	10
Function Cost (US\$ '000)	1,130,321	429,538	5,845,000
Function: 0782 Secondary Education			
No. of students enrolled in USE	23400	23400	17341
No. of teaching and non teaching staff paid		400	200
No. of students passing O level		2000	1300
No. of students sitting O level		6000	4000
No. of classrooms constructed in USE		2	2
No. of classrooms rehabilitated in USE		1	
Function Cost (US\$ '000)	3,778,519	407,000	2,316,000
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	85	85	85
No. of students in tertiary education	670	670	670
Function Cost (US\$ '000)	1,581,959	614,590	1,316,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter		124	26

Vote: 513 Kabarole District

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No. of SNE facilities operational	232	232	12
No. of children accessing SNE facilities	370	370	200
Function Cost (US\$ '000)	5,000	2,800	3,000
Cost of Workplan (US\$ '000):	16,716,666	7,607,821	9,592,000

Planned Outputs for 2017/18

The department will emphasize inspection of all schools 124 schools in the District including ensuring that primary seven cases and primary six classes in all the district sit end of term district examinations. In addition, the department will increase the number of classrooms in the district by constructing eight classrooms,. Also four houses will be constructed and 144 desks will be procured and given out to 4 Primary schools.

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

- ☐ Early grade reading program me supported by USAID , RTI, MOEs (Training primary one and primary two teachers in selected coordinating centers of kigarama cc , Rubona CC Buhinga CC and kiburara cc)
- ☐ One brick at a time e-classroom construction – kitarasa p.s
- ☐ Kibaale forest school programme kasiisi ps , kigarama p,s kiko ps kyanyawara ps Rwateera .
- ☐ Wild life authority support to komiyamperre.

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

1. Inadequate funding

Inadequate funding for activities for school inspection, monitoring, special needs, school/ community sports, classroom construction and UPE /USE grants .The situation has impacted negatively by reducing performance.

2. Description staff in school and institutions

Due to delayed recruitment procedures has contributed to under staffing in schools and institutions thus increasing the rate of absenteeism and attrition of teachers for better paying jobs. The ceiling of 1664 teachers has not been realized.

3. Lack of transport means for department officers

Lack of transport means for all department officers. The available vehicles and motorcycles have been on run down.

Vote: 513 Kabarole District

Workplan 7a: Roads and Engineering

<i>Recurrent Revenues</i>	1,752,833	627,707	1,171,809
District Unconditional Grant (Non-Wage)	10,000	2,000	5,000
District Unconditional Grant (Wage)	162,933	69,324	162,933
Locally Raised Revenues		0	12,723
Multi-Sectoral Transfers to LLGs	103,763	135,847	125,724
Other Transfers from Central Government	35,000	415,316	25,000
Sector Conditional Grant (Non-Wage)	1,419,137	0	840,429
Unspent balances – Locally Raised Revenues	22,000	5,220	
<i>Development Revenues</i>	412,922	468,633	352,186
District Discretionary Development Equalization Gra	180,381	122,633	130,000
District Unconditional Grant (Non-Wage)	20,000	0	20,000
Locally Raised Revenues		0	38,000
Multi-Sectoral Transfers to LLGs	152,541	300,000	164,186
Unspent balances – Locally Raised Revenues	60,000	46,000	
Total Revenues	2,165,755	1,096,340	1,523,995
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,752,833	625,824	1,171,809
Wage	162,933	67,491	162,933
Non Wage	1,589,900	558,333	1,008,876
<i>Development Expenditure</i>	412,922	468,534	352,186
Domestic Development	412,922	468,534	352,186
Donor Development	0	0	0
Total Expenditure	2,165,755	1,094,358	1,523,995

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department will majorly be funded by Uganda Road Fund for road and equipment mentainance activities in the tune of 443 million, 163million for staff salaries, 50 million under Local revenue, 25 million unconditional grant and 30 miilon DDEG. The estimate shave significantly reduced compare to last year due to creation of Bunyangiri District.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Vote: 513 Kabarole District

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No of bottle necks removed from CARs	20	25	13
Length in Km of Urban paved roads routinely maintained	1	0	
Length in Km of Urban unpaved roads routinely maintained	13.8	4	6
Length in Km of Urban unpaved roads periodically maintained	29.2	29	12
No. of bottlenecks cleared on community Access Roads	66	13	
Length in Km of District roads routinely maintained	128.3	25	58
Length in Km of District roads periodically maintained	0	0	4.5
No. of bridges maintained	2	1	1
Length in Km. of rural roads constructed	15	20	15
Length in Km. of rural roads rehabilitated	20	0	
No. of Bridges Constructed	3	1	1
Function Cost (US\$ '000)	1,849,037	931,111	1,403,000
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	4	2	
No. of Public Buildings Rehabilitated		0	1
Function Cost (US\$ '000)	316,718	163,247	120,000
Cost of Workplan (US\$ '000):	2,165,755	1,094,358	1,523,000

Planned Outputs for 2017/18

An estimate of 58 kilometers will be worked on under Mechanised routine maintenance, 4.5km to be periodically maintained, 01 no of bridge to be redecked, 01 no bridge will be completed and the whole feeder road network manually maintained.

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

Opening and rehabilitation of roads under CAIP 3 project and supply of armco culverts to community access roads and feeder roads for bridging stream crossing by Ministry of Works and Transport.

Vote: 513 Kabarole District

Workplan 7a: Roads and Engineering

The existing road unit is old and poor causing higher maintenance and low progress in the work implemented.

3. Increased volume on the road network

Under CAIP 3 Project, a large volume of roads have been opened and rehabilitated however there is no budget provision for their maintenance as they are being upgraded to feeder roads as requested by council.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	97,132	87,544
District Unconditional Grant (Wage)	48,222	48,222
Locally Raised Revenues	0	5,000
Sector Conditional Grant (Non-Wage)	38,910	34,322
Unspent balances – Locally Raised Revenues	10,000	
<i>Development Revenues</i>	560,038	393,150
Development Grant	538,038	372,512
Transitional Development Grant	22,000	20,638
Total Revenues	657,170	480,694
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	97,132	87,544
Wage	48,222	48,222
Non Wage	48,910	39,322
<i>Development Expenditure</i>	560,038	393,150
Domestic Development	560,038	393,150
Donor Development	0	0
Total Expenditure	657,170	480,694

Department Revenue and Expenditure Allocations Plans for 2017/18

For FY 2017/18, the department will receive less revenue than that received in FY 2016-17 due to the break of Bunyangabu district. The conditional grants for water development and hygiene and sanitation development are affected.

Vote: 513 Kabarole District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No. of sources tested for water quality	10	10	10
No. of water points rehabilitated	14	0	14
% of rural water point sources functional (Gravity Flow Scheme)	75	81	90
% of rural water point sources functional (Shallow Wells)	80	80	90
No. of supervision visits during and after construction	15	8	15
No. of water points tested for quality	12	12	12
No. of District Water Supply and Sanitation Coordination Meetings	4	2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	2	4
No. of water and Sanitation promotional events undertaken	1	0	1
No. of water user committees formed.	24	0	24
No. of Water User Committee members trained	24	0	24
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	3	0	3
No. of public latrines in RGCs and public places	1	0	0
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	9	0	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)		0	4
Function Cost (US\$ '000)	657,170	39,717	480,000
Cost of Workplan (US\$ '000):	657,170	39,717	480,000

Planned Outputs for 2017/18

During FY 2017/18, the department will construct piped water systems in sub-counties selected for water development and priority will be given to sub-counties with the least water coverage including Kasenda and

Vote: 513 Kabarole District

Workplan 7b: Water

1. high life cycle costs in provision of WASH services

Continuous breakdowns of water points and community failure to contribute maintenance fees- the department to lobby political leaders to accept the “pay as you fetch” model.

2. inadequate supervision of projects

Lack of a supervision vehicle and yet grants from central government cannot be used to procure a new vehicle sharing of transport facilities with other departments.

3. environmental degradation

the cutting of trees and encroachment of wetlands has lowered the yields from many water sources by interfering the water cycle.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	202,628	189,773
District Unconditional Grant (Non-Wage)	20,000	10,000
District Unconditional Grant (Wage)	155,245	155,245
Locally Raised Revenues	0	19,000
Sector Conditional Grant (Non-Wage)	9,383	5,528
Unspent balances – Locally Raised Revenues	18,000	
<i>Development Revenues</i>	4,020	10,000
District Discretionary Development Equalization Gra	4,020	
Locally Raised Revenues	0	10,000
Total Revenues	206,648	199,773
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	202,628	189,773
Wage	155,245	155,245
Non Wage	47,383	34,528
<i>Development Expenditure</i>	4,020	10,000
Domestic Development	4,020	10,000
Donor Development	0	0

Vote: 513 Kabarole District

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	45	90	45
Number of people (Men and Women) participating in tree planting days	100	00	100
No. of Agro forestry Demonstrations	02	0	01
No. of community members trained (Men and Women) in forestry management	08	02	20
No. of monitoring and compliance surveys/inspections undertaken	12	01	12
No. of Water Shed Management Committees formulated	02	00	02
No. of Wetland Action Plans and regulations developed	02	00	02
Area (Ha) of Wetlands demarcated and restored	02	00	01
No. of community women and men trained in ENR monitoring	150	00	150
No. of monitoring and compliance surveys undertaken	10	03	10
No. of new land disputes settled within FY	04	02	04
Function Cost (US\$ '000)	206,648	21,497	199,000
Cost of Workplan (US\$ '000):	206,648	21,497	199,000

Planned Outputs for 2017/18

Payment of staff salaries, Compliancy, inspection and training of local committees on environment and land management, development of wetland management plans will form the major outputs for the department and demarcation of wetlands in selected Sub Counties. The lands unit intends to have the land in the district register demarcation of Butebe Local Forest Reserve and to ensure security tenure.

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

Vote: 513 Kabarole District

Workplan 8: Natural Resources

3. Lack of enough personnel.

The department has a number of vacant posts in the various sections which require to be filled for efficient service delivery.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	638,608	326,428
District Unconditional Grant (Non-Wage)	20,000	10,000
District Unconditional Grant (Wage)	364,100	150,000
Locally Raised Revenues	0	5,000
Multi-Sectoral Transfers to LLGs	172,642	108,891
Sector Conditional Grant (Non-Wage)	81,866	52,537
Unspent balances – Locally Raised Revenues	3,000	
<i>Development Revenues</i>	572,952	1,076,343
District Discretionary Development Equalization Grant	136,079	
Donor Funding	0	40,000
Multi-Sectoral Transfers to LLGs	424,790	130,017
Other Transfers from Central Government	0	906,326
Transitional Development Grant	4,348	
Urban Discretionary Development Equalization Grant	7,735	
Total Revenues	1,211,560	1,402,771
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	638,608	326,428
Wage	364,100	150,000
Non Wage	274,508	176,428
<i>Development Expenditure</i>	572,952	1,076,343
Domestic Development	572,952	1,036,343
Donor Development	0	40,000
Total Expenditure	1,211,560	1,402,771

Vote: 513 Kabarole District

Workplan 9: Community Based Services

	outputs	End December	
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	40	32	40
No. of Active Community Development Workers	35	35	15
No. FAL Learners Trained	2000	2340	2340
No. of children cases (Juveniles) handled and settled	24	26	24
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	30	10	5
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	1,211,560	627,104	1,402,
Cost of Workplan (US\$ '000):	1,211,560	627,104	1,402,

Planned Outputs for 2017/18

Support & strengthen CBSD human resource capacity, Promote a functional coordination mechanism for Community Based structures and NGOs/CBOs in Kabarole, for improved and coordinated service delivery, Mobilize & coordinate communities in Kabarole to participate in development initiatives, Expand Functional Adult Literacy (FAL) in all villages & increase adult enrollment and Training, Promote positive cultural practices, Promote Gender mainstreaming in development plans, programmes & projects.

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

The department does not get direct off budget support from NGO's, donors and central government

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

1. Inadequate funds

Most of the sections in the department rely on local revenues sources which makes it difficult for the department to have enough resources to implement planned activities

2. Lack of control of resources for mobilization from different programmes

Makes it difficult for the sector to plan properly for mobilization since each department utilises its own mobilization funds without meaningful involvement of the department which is responsible with the mobilisation mandate

3. De-motivating structure

Vote: 513 Kabarole District

Workplan 10: Planning

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	112,546	57,718	122,546
District Unconditional Grant (Non-Wage)	38,870	19,400	28,870
District Unconditional Grant (Wage)	63,835	31,918	63,835
Locally Raised Revenues		0	29,841
Unspent balances – Locally Raised Revenues	9,841	6,400	
<i>Development Revenues</i>	89,922	19,960	57,991
District Discretionary Development Equalization Gra	39,922	19,960	7,991
Donor Funding		0	50,000
Unspent balances - donor	50,000	0	
Total Revenues	202,468	77,678	180,537

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	112,546	57,708	122,546
Wage	63,825	31,918	63,835
Non Wage	48,721	25,790	58,711
<i>Development Expenditure</i>	89,922	19,860	57,991
Domestic Development	39,922	19,860	7,991
Donor Development	50,000	0	50,000
Total Expenditure	202,468	77,568	180,537

Department Revenue and Expenditure Allocations Plans for 2017/18

Estimate for the FY 2017/18 is much less than that of FY 2016/17 because of general decline in available funds, local revenue and unconditional grant because of creation of Bunyangabu subcounty.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	5	2	5
No of Minutes of TPC meetings	12	3	12
Function Cost (US\$ '000)	202,468	77,568	180,537
Cost of Workplan (US\$ '000):	202,468	77,568	180,537

Vote: 513 Kabarole District

Workplan 10: Planning

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

Toro development network, KANCA and KRC working closely with planning unit to ensure that development partners plans are synchronised with the district development plan and annual budget estimates.

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

1. Lack of reliable means of transport

The Unit lack a reliable Vehicle to facilitate the Staff to carryout Monitoring of the various projects being implemented in the District

2. Unfunctional parish development committies.

Lack of functional PDCs has rendered planning at community level inappropriate and accordingly the district receive right priorities from the communities.

3. Lack of village council meetings.

Most villages do not have their council meetings and as result community needs are never properly communicated to the LLG and HLG.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	96,261	158,611
District Unconditional Grant (Non-Wage)	20,000	20,000
District Unconditional Grant (Wage)	63,825	63,825
Locally Raised Revenues	0	12,436
Multi-Sectoral Transfers to LLGs	0	62,350
Unspent balances – Locally Raised Revenues	12,436	
Total Revenues	96,261	158,611
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	96,261	158,611
Wage	63,825	63,825
Non Wage	32,436	94,786

Vote: 513 Kabarole District

Workplan 11: Internal Audit

have reduced because of the poor collection performance by end of fiers quarter for the current year. Also the allocation of a big percentage of unconditional grant to cover exgratia allowance left very little money for fund support function activities such as audit. It is important to note that this will negatively affect the effectiveness of the unit.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	1	1	1
Date of submitting Quaterly Internal Audit Reports	1/July/ 2017	3/Jan/2017	
Function Cost (UShs '000)	96,261	48,062	158,000
Cost of Workplan (UShs '000):	96,261	48,062	158,000

Planned Outputs for 2017/18

The department plans to conduct audit exercises for all government units in the district including schools and health facilities. The department will write detailed management letters to help heads of departments and cost centers in ensuring efficiency effectiveness and economy while implementing government programs using public funds.

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

None

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

1. Lack of transport means

The department does not have adequate means of transport to conduct audit especially when it comes to ensuring efficiency for money.

2. Hard to reach areas

Officers from the department find it hard to reach some mountainous areas such as Rwangimba health unit because it is hard to reach and the district does not have hard to reach allowances.