

Vote: 515 Kalangala District

Structure of Budget Framework Paper

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Foreword

In accordance with Section 36 of the Local Government Act (Cap 243), Local Governments prepare appropriate plans and documents in conformity with Central Government guidelines and formats. In pursuance of the said Act, Kalangala District Local Government has prepared a Local Government Budget Framework Paper for the period 2017/18.

This document was developed through a participatory process that brought on board different stakeholders in a bottom up planning approach starting at village level and climaxed by the District Budget conference held on 3rd November 2016 in which development partners participated among others. This document is derived from the approved 5 year District Development Plan for 2015/16 -2019/20. The Development Plans focuses on the following key strategic objectives;

- To improve household incomes and promote food security,
- To promote good governance,
- To enhance local revenue collection using best practices,
- To improve the stock and quality of water and road infrastructure.
- To increase safe water coverage and sanitation in the District,
- To increase access, quality and equity of education for girls and boys
- To improvement in the quality of health care services,

The District has however continued to experience Challenges; The allocation formular which the Government uses when allocating funds does not favour the District because it considers land area and not surface coverage yet the District has a total area of 9,066.8 sq km of which 432.1 sq km (4.8%) is land, the rest is water mass about 8,634.7 sq km(95.2%) without putting into consideration the many peculiar challenges including connectivity problems of moving from one Island to another which makes the costs of service delivery very high. The formular does not also put into consideration the high immigration rates since the District is bordered by many Districts and countries as the formular still considers the Population census data of 2014 . Hence, leading to poor service delivery levels manifested by low household incomes, poor education standards, low level of immunization coverage, high maternal mortality rate, poor road network and low access to safe water, among others. Kalangala District being a hard to reach District, the central Government promised to give hard to reach allowances to staff working out side Kalangala Town Council but it has not fulfilled its promise.

This Budget Framework Paper focuses on a number of interventions aimed at addressing some of these challenges above, through implementation of sector specific strategies highlight in the annual plans for FY 2017/18. These include the Wealth creation program, school infrastructure development using the School Facilities Grant and health infrastructure development using the PHC Grant. The district road network will be maintained using the road fund by application of the road gang system that will also provide employment to the local people.

This document provides a framework for integrated planning and budgeting, and should be adopted by all key players to promote the development of the District.

I express my sincere gratitude to the Technical staff and for their diligence, administrative support and technical input in the preparation of this document. I also appreciate the inputs made by all stakeholders and the donor community (ICEIDA, USAID,KCHSP, ACTION AID, OPUL, Red cross among others) for their continued support to the District. Finally, it is my sincere hope and belief that this plan when implemented will contribute to the improvement of the socio-economic status of the people of Kalangala.

Lugolobi .B. Willy
DISTRICT CHAIRPERSON/KALANGALA

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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	904,298	71,696	904,298
2a. Discretionary Government Transfers	1,637,160	409,290	1,633,105
2b. Conditional Government Transfers	5,679,808	1,585,686	5,359,902
2c. Other Government Transfers	1,074,500	291,706	1,074,500
4. Donor Funding	10,615,502	1,673,092	10,069,417
Total Revenues	19,911,268	4,031,470	19,041,222

Revenue Performance in the first quarter of 2016/17

At the end of September Locally Raised Revenues performed at 7.9 % against the planned budget this is due to tax invasion and avoidance involved in illegal fishing, low staffing levels and high costs in terms of fuel consumption on the turbulent lake. There was a shortfall from the Central Gov't because the District received less funds from both Vegetable Oil Project and Uganda Roads Fund which performed at 13% and 22% respectively of the budget. Donor underperformed at 15.8% against the approved

Planned Revenues for 2017/18

The Approved budget for FY 2017/18 will decrease by 4.4% compared to the previous Financial Year of which Local revenue will contribute 4.8%. Central Government transfers will contribute 42.3%. Donor funding will contribute 52.9% against the total budget in form of both project and budget support .

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,243,898	338,438	1,044,640
2 Finance	567,852	49,945	552,014
3 Statutory Bodies	349,182	38,924	349,182
4 Production and Marketing	1,613,694	279,856	1,593,859
5 Health	8,166,235	2,000,254	8,166,235
6 Education	6,027,809	713,317	5,390,641
7a Roads and Engineering	697,293	123,018	697,293
7b Water	321,319	78,359	314,687
8 Natural Resources	122,168	23,414	122,203
9 Community Based Services	550,459	201,803	540,084
10 Planning	202,643	26,253	221,667
11 Internal Audit	48,716	7,210	48,716
Grand Total	19,911,268	3,880,790	19,041,222
Wage Rec't:	4,831,879	1,252,049	4,831,879
Non Wage Rec't:	2,879,057	565,013	2,559,992
Domestic Dev't	1,584,830	390,637	1,579,933
Donor Dev't	10,615,502	1,673,092	10,069,417

Expenditure Performance in the first quarter of 2016/17

Department expenditure performed at 19.5% of which wage recurrent performed at 6.3%, non wage recurrent performed at 2.8%, Domestic Development performed at 1.9%, and Donor development performed at 8.4% against the approved budget 2016/17.

Planned Expenditures for 2017/18

Total expenditure for financial year 2017/18 is expected to decrease by 4.4% lower than that of financial year

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Executive Summary

2016/17, this is due to decrease in both non wage recurrent and donor development by 11% and 5.1% respectively where as wage recurrent will remain constant and domestic development will decrease by 0.3% compared to financial year 2016/17.

Medium Term Expenditure Plans

- ☐ The District intends to ensure that the remaining key posts in the departments of Internal Audit and Education are filled.
- ☐ Production and Marketing Staff structure is to be operationalised.
- ☐ Provision of Agricultural Advisory extension services by training farmers on proper management of their enterprises using Agricultural extension workers.
- ☐ Control of pests, diseases, weeds and vermins that affect production in crop, livestock and fish.

Challenges in Implementation

- ☐ The community has a negative attitude towards revenue collectors and do not participate in revenue monitoring.
- ☐ The LGPAC does not go to the field to actually find out what has been constructed.
- Centre does not cater for hard to reach areas like Ssesse islands.
- ☐ Very high cost of health service delivery.
- ☐ Difficulty to reach some outlying Islands due to the ruthlessness of the lake.
- ☐ Improper waste management.
- ☐ Lack of Secretaries for Children's Affairs at village levels.

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	904,298	71,696	904,298
Local Government Hotel Tax	27,000	680	27,000
Advertisements/Billboards	2,000	500	2,000
Animal & Crop Husbandry related levies	249,267	25,371	249,267
Application Fees	12,500	506	12,500
Business licences	52,000	6,337	52,000
Land Fees	6,000	190	6,000
Local Service Tax	69,000	2,687	69,000
Market/Gate Charges	9,291	623	9,291
Miscellaneous	70,000	0	70,000
Other Fees and Charges	44,000	913	44,000
Other licences	3,240	0	3,240
Park Fees	205,400	23,738	205,400
Property related Duties/Fees	31,000	2,048	31,000
Registration of Businesses	6,100	144	6,100
Rent & rates-produced assets-from private entities	2,000	880	2,000
Sale of non-produced government Properties/assets	20,000	650	20,000
Inspection Fees	95,000	5,272	95,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	500	1,158	500
2a. Discretionary Government Transfers	1,637,160	409,290	1,633,105
District Unconditional Grant (Non-Wage)	392,723	98,181	376,886
Urban Unconditional Grant (Non-Wage)	38,912	9,728	33,678
District Unconditional Grant (Wage)	1,085,435	271,359	1,085,435
District Discretionary Development Equalization Grant	60,395	15,099	79,418
Urban Unconditional Grant (Wage)	44,747	11,187	44,747
Urban Discretionary Development Equalization Grant	14,948	3,737	12,941
2b. Conditional Government Transfers	5,679,808	1,585,686	5,359,902
Development Grant	336,845	84,211	320,641
Transitional Development Grant	26,348	6,587	20,638
General Public Service Pension Arrears (Budgeting)	136,266	136,266	0
Gratuity for Local Governments	55,750	13,938	0
Pension for Local Governments	169,789	42,447	169,789
Sector Conditional Grant (Non-Wage)	1,208,366	267,892	1,102,389
Sector Conditional Grant (Wage)	3,746,444	1,034,345	3,746,444
2c. Other Government Transfers	1,074,500	291,706	1,074,500
YLP	200,000	183,950	200,000
Vegitable oil Project	800,000	107,756	800,000
Uganda Women Enterprises Project	74,500	0	74,500
4. Donor Funding	10,615,502	1,673,092	10,069,417
UNICEF	80,000	0	80,000
Global Fund	55,000	0	55,000
KCHSP	5,850,000	1,498,983	5,850,000
KDDP	4,270,435	174,109	
KIEP		0	3,724,350
LVEMP II	102,000	0	102,000
NTD	90,000	0	90,000
UNEPI	75,000	0	75,000
Rhema Development Missionaries	93,067	0	93,067
Total Revenues	19,911,268	4,031,470	19,041,222

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A. Revenue Performance and Plans

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

There was an underperformance of 8 % against the planned budget on locally raised revenues where some areas did not remit tax to the District for instance; sale of non-produced gov't properties, no property related duties and charges on registrations of births, death etc and less realized from Local Hotel tax in this Quarter because of tax invasion and avoidance involved in illegal fishing, low staffing levels in Finance sector and high costs in terms of fuel consumption on the turbulent

(ii) Central Government Transfers

There was a shortfall from direct remittances from the Central Government because in this Quarter the District received less funds from both Vegetable Oil Project and Uganda Women Enterprises Project which performed at 13% and 0% respectively of the budget.

(iii) Donor Funding

There was an underperformance of 16% in the receipts against the approved budget where KDDP underperformed at 4% ,KCHSP underperformed at 26% Where as the District did not receive any funds from NTD, UNEPI, LVEMP II, Global fund, Rhema Development Missionaries and UNEPI because they have not approved their budgets.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Locally Raised Revenues will be expected to remain constant as compared to that of financial year 2016/17.

(ii) Central Government Transfers

Central Government Transfers are expected to reduce where discretionary Government transfers will decrease by 2.5 %, conditional government transfers will decrease by 5.6 % and other Government transfers will remain constant.

(iii) Donor Funding

Donor funding will decrease by 52.9% due to decrement in KIEP funding by 12.8% where as other donor partners' budgets are expected to remain constant.

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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>1,228,950</i>	<i>346,175</i>	<i>1,031,699</i>
District Unconditional Grant (Non-Wage)	70,573	17,500	70,573
District Unconditional Grant (Wage)	153,000	49,724	153,000
General Public Service Pension Arrears (Budgeting)	136,266	136,266	0
Gratuity for Local Governments	55,750	13,938	0
Locally Raised Revenues		0	63,503
Multi-Sectoral Transfers to LLGs	580,067	86,300	574,834
Pension for Local Governments	169,789	42,447	169,789
Unspent balances – Locally Raised Revenues	63,503	0	
<i>Development Revenues</i>	<i>14,948</i>	<i>3,737</i>	<i>12,941</i>
Multi-Sectoral Transfers to LLGs	14,948	3,737	12,941
Total Revenues	1,243,898	349,912	1,044,640
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,228,950</i>	<i>334,701</i>	<i>1,031,699</i>
Wage	153,000	38,250	153,000
Non Wage	1,075,949	296,452	878,699
<i>Development Expenditure</i>	<i>14,948</i>	<i>3,737</i>	<i>12,941</i>
Domestic Development	14,948	3,737	12,941
Donor Development	0	0	0
Total Expenditure	1,243,898	338,438	1,044,640

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

The overperformance was because all the funds for pension arrears was sent in this quarter and though the sector did not receive local revenue since it was all deducted to payment of ambulance debt. Sector's expenditure were all averagely spent to execute activities according to workplan.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department's revenues are expected to decrease by 16% due to non realization of gratuity and pension arrears conditional funds and decrease in development revenues inform of multi-sectoral transfers to LLGs by 13% whereas non wage expenditures will decrease by 18% and wage recurrent expenditures are to remain constant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

20% of the staff were appraised and 4% of the staff trained in records management.

Plans for 2017/18 by Vote Function

The plan is geared towards improved service delivery in all the sectors. In order to attain this target timely release and transfer of resources to the service delivery centres i.e. Schools, Health Centres, Community outposts, and landingsites will be enforced. Transparency, timely reporting, and both physical and financial accountability to be ensured.

Medium Term Plans and Links to the Development Plan

As stated in the DDP, the main purpose of the sector is to develop a democratic and accountable local government framework to ensure effective and efficient delivery of services to the population in order to promote sustainable socio-economic development in the district. The key priorities shall be:

- Strengthening of the operational capacity of political and management/administrative institutions and statutory bodies

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Workplan 1a: Administration

of Higher and Lower Local Governments.

- Audit of the government payroll (s

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

Through the enhancement and support of the public-private partnership, the NGO sector will be involved in activities focused on community mobilisation and sensitisation for education sector improvement, addressing the HIV/AIDS issue, and addressing human rights.

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

1. Staff accommodation.

With improved staffing levels the challenge for staff accommodation at the Health Centres and Schools has escalated.

2. Staff payroll and pensions management.

The management of the decentralised payroll for pensioners is still challenging as some of the would be beneficiaries have not yet submitted the required details.

3. Inadequate funding

Under-facilitation of the CAO's office leading to poor execution of the major role of supervising and monitoring government programmes.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	297,417	54,136	281,579
District Unconditional Grant (Non-Wage)	45,762	17,762	29,924
District Unconditional Grant (Wage)	145,500	36,375	145,500
Locally Raised Revenues		0	106,155
Unspent balances – Locally Raised Revenues	106,155	0	
<i>Development Revenues</i>	270,435	0	270,435
Donor Funding		0	270,435
Unspent balances - donor	270,435	0	
Total Revenues	567,852	54,136	552,014
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	297,417	49,945	281,579
Wage	145,500	34,837	145,500
Non Wage	151,917	15,108	136,079
<i>Development Expenditure</i>	270,435	0	270,435
Domestic Development	0	0	0
Donor Development	270,435	0	270,435
Total Expenditure	567,852	49,945	552,014

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

The 0% performance on local revenue was due to local revenue releaseation.
revenue mobilisation after elections.
not received during Q1 from the center.

The 155% was due to increased activities in the
The 38% was because some funds were

Department Revenue and Expenditure Allocations Plans for 2017/18

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Workplan 2: Finance

The department's Revenues and expenditures are expected to decrease by 2.8% compared to the previous FY due to decrease in district unconditional grant from the Centre.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Revenue materials were purchased

Plans for 2017/18 by Vote Function

The sector will mainly focus on enhancement of local revenue and achieve at least 60% revenue increase. The key strategies will include: rolling over the multisectoral streamlining of revenue collection and management, enhancing local revenue monitoring through revenue committees at all levels, empowering the community through village revenue committees that will be trained and equipped in revenue monitoring, collection and management, as well as participatory budgeting and to Strengthen finan

Medium Term Plans and Links to the Development Plan

To increase local; revenue to over UGX 1 Billion by end of 2017/2018 financial year.

To develop ITC system for the management of local revenue

To empower the community in revenue monitoring

To ensure good custody of all financial documents by constructing a registry for management of financial documents

Ensure accountability of all the district resources

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

Tourism activities to be supported by Buganda Government

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

1. Tax Education

When service tax was introduced people were not educated about it, this coupled with influence by some local politicians has created resistance among tax payers.

2. Lack of logistics

Most of the district is a water mass and we lack logistics for tax monitoring

3.

Workplan 3: Statutory Bodies

(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>	349,182	63,021	349,182
District Unconditional Grant (Non-Wage)	41,514	24,098	41,514
District Unconditional Grant (Wage)	178,794	38,924	178,794
Locally Raised Revenues		0	128,874
Unspent balances – Locally Raised Revenues	128,874	0	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	349,182	349,182
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>349,182</i>	<i>349,182</i>
Wage	178,794	178,794
Non Wage	170,389	170,389
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	349,182	349,182

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

The sector spent mainly on salaries since it is highly dependent on only both locally raised revenue and district unconditional grant which it was subjected to payment of the ambulance debt and late release of district unconditional grant.

Department Revenue and Expenditure Allocations Plans for 2017/18

The overall budget for FY 2017/2018 has remained constant as compared to the last FY 2016/2017.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

-No meetings were held.

Plans for 2017/18 by Vote Function

Holding of council, Standing Committee, LGPAC, DSC, DLB and Contract Committee meetings. Minutes and reports will be produced and submitted to all the relevant offices. Monitorings will be carried out by members of DEC and District Councilors. Monitoring reports will be made and submitted to Speaker and to relevant standing committees for appropriate action.

Medium Term Plans and Links to the Development Plan

-The District Council approves the DDP. It also approves annual workplans that are derived from the DDP and the Budget.

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

Review of activities carried out by Kalangala Comprehensive Health Services Project by the District Council. Monitoring of Kalangala Comprehensive Health Services Project activities by the District Executive Committee Members.

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

1. Inadequate facilitation

The DLB is inadequately facilitated to the extent that it holds one meeting per quarter for one day and the money given is not enough for the committee to make field visits. LGPAC does not do Value For Money inspections.

2. Induction of statutory bodies members

Inductions for statutory bodies take long to take place affecting performance of especially new members. For example the newly elected District Councilors have not been inducted.

3. Inadequate working tools

Office of clerk to council has no computer and printer. LGPAC, DLB, DSC and Contracts Committee members don't have enough working tools.

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Workplan 3: Statutory Bodies

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>	666,752	160,866	657,117
District Unconditional Grant (Non-Wage)	11,499	1,700	11,499
District Unconditional Grant (Wage)	184,892	46,223	184,892
Locally Raised Revenues		0	18,589
Sector Conditional Grant (Non-Wage)	40,359	10,090	30,724
Sector Conditional Grant (Wage)	411,414	102,853	411,414
Unspent balances – Locally Raised Revenues	18,589	0	
<i>Development Revenues</i>	946,942	118,992	936,742
Development Grant	44,942	11,236	34,742
Donor Funding		0	102,000
Other Transfers from Central Government	800,000	107,756	800,000
Unspent balances - donor	102,000	0	
Total Revenues	1,613,694	279,858	1,593,859
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	666,752	160,864	657,117
Wage	596,306	149,076	596,306
Non Wage	70,446	11,788	60,812
<i>Development Expenditure</i>	946,942	118,992	936,742
Domestic Development	844,942	118,992	834,742
Donor Development	102,000	0	102,000
Total Expenditure	1,613,694	279,856	1,593,859

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

There department experience underperformance during the quarter due to insufficient funds released under Government Development (VODP) . No donor funds under KDDP were received to facilitate fisheries quality assurance activities because the agreement with Iceland expired.

Department Revenue and Expenditure Allocations Plans for 2017/18

Under the Production and Marketing grant the budget was reduced by 25% to cater for the drought. The Oil palm development budget remained the same to facilitate opening of roads for the outgrowers. There was salary increment made. The sector will not access funding from donor funding from ICEIDA as all the moneys were channelled to Education department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 joint support supervisions and monitoring visits were conducted to check on projects under OWC, VODP, PMG, KDDP performance of staff at sub-county level. Fisherfolk sensitisation meetings were conducted at 64 landing sites in all sub-counties. 100 Tsetse traps were depoloyed. Disease surveillance in crop was done in 17 parishes. 34,176 livestock were vaccinated against NCD, Gurmboro, Rabies, Trypanosomiasis, Fowl Typhoid and Fowl Pox, 1 piiggeru unit, 1 apiary site and 1 fish cage farming are be

Plans for 2017/18 by Vote Function

8 joint support supervisions and monitoring visits conducted to check on projects under NAADS, KDDP, VODP, PMG, NGOs and performance of staff at sub-county level. 60 Fisheries patrols and community sensitisation meetings made to curb down illegal methods of fishing. 1000 trap and 24 entomological surveys conducted to suppress Tsetse flies. Enterprise mix strengthened and 14 soil tests done on Nitrates, Phosphates, Potassium and Magnesium. 500 dogs

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Workplan 4: Production and Marketing

and cats vaccinated and 1500 stray dogs eliminat

Medium Term Plans and Links to the Development Plan

Provision of Agricultural Advisory extension services by training farmers on proper management of their enterprises using Agricultural extension workers. Control of pests, diseases, weeds and vermins that affect production in crop, livestock and fish. Strengthen supervision and monitoring of Agricultural Development programmes and staff to ensure that money for implementing these programmes is put to good use. Recruitment of Agricultural extension staffs to fill the vacant posts at district and

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

Provision of agricultural inputs to fishing communities under LVEMP..

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

1. Inadequate operational funds

Service delivery in the islands is very expensive yet the allocations from the centre does not cater for hard to reach areas like Ssesse islands.

2. Inadequate facilitation for transport both on land and water.

Crop, Livestock, Entomology and Commercial sectors are lacking boats, outboard engines, vehicles for routine advisory extension services. The motorcycles that were given to

3. Low adoption rate of farmers to new agricultural technologies.

70% of communities in Ssesse Islands were engaged in fisheries related activities with very few engaged in crop leading to low adption rates.

Workplan 5: Health

(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	1,958,942	486,444	1,958,942
District Unconditional Grant (Non-Wage)	13,166	0	13,166
Locally Raised Revenues		0	17,123
Sector Conditional Grant (Non-Wage)	100,566	25,142	100,566
Sector Conditional Grant (Wage)	1,828,087	457,022	1,828,087
Unspent balances – Locally Raised Revenues	17,123	4,281	
Development Revenues	6,207,292	1,513,810	6,207,292
Donor Funding		0	6,150,000
Locally Raised Revenues		0	57,292
Unspent balances - donor	6,150,000	1,498,983	
Unspent balances – Locally Raised Revenues	57,292	14,827	
Total Revenues	8,166,235	2,000,254	8,166,235
B: Overall Workplan Expenditures:			
Recurrent Expenditure	1,958,942	486,444	1,958,942
Wage	1,828,087	457,022	1,828,087
Non Wage	130,855	29,422	130,855
Development Expenditure	6,207,292	1,513,810	6,207,292
Domestic Development	57,292	14,827	57,292
Donor Development	6,150,000	1,498,983	6,150,000
Total Expenditure	8,166,235	2,000,254	8,166,235

Vote: 515 Kalangala District

Workplan 5: Health

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

The department received 98% of its planned revenues in the quarter, which was a very good performance. We did not achieve 100% because we did not receive the planned for Unconditional non wage funds due to inadequate funds received by the District. We received 99% of the planned recurrent funds and 98% of the planned development funds. We received slightly more money under Local Revenues. Our overall expenditure was 98% of all the funds received. We did not have major problems that disturbed us d

Department Revenue and Expenditure Allocations Plans for 2017/18

For FY 2017/2018, 76% of the health budget is expected to be funded by donor programs and the wage bill will constitute 22% of the budget. The other programs will be funded by PHC conditional grants and local revenues. Expenditures will follow the same trends with donor funds taking the biggest share. There is no PHC development grant releases expected in FY 2017/18 so no new constructions will be made.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Our performance in the quarter was very good. Under NGO OPD attendance, we achieved 33% in one quarter, Inpatients 162% and DPT3 22% , where by 2 indicators are above target, one near target and only one (deliveries) was grossly below target at 12%. We shall improve on this indicator and expect to achieve over 50% by end of the Year. For Public facilities, OPD attendance was at 45% way above our quarterly target of 25%, The same with IPD attendance(58%), staff houses constructed (100%), staff hou

Plans for 2017/18 by Vote Function

Under Health Infrastructure, we plan to complete payments for construction of staff houses at both Kalangala and Mazinga Health Centres. No more new projects will be started on due to the inadequate funding allocated to the department. Using donor funds we shall connect water to the maternity ward.

We intend to strengthen our continued fight against HIV/AIDS by continuing to support all the 9 AntiRetroviral treatment sites, as well as supporting community outreaches. We also shall strengthen th

Medium Term Plans and Links to the Development Plan

In the medium term, we plan to consolidate the achievements of the outgoing quarter. We plan to strengthen delivery of the UNMHCP to all the people in the District. We plan to continue offering comprehensive HIV/AIDS care services all over the District and accredit all the remaining 4 health centre II's to provide ART.

Under health infrastructure, we plan to construct four new staff houses, one each at Lulamba, Bukasa, Kalangala Health Centre, and Mazinga HC III. The GAVI project through the M

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

During the FY 2016/17, the following off budget activities will be implemented in the District:

1. Mariestopes Uganda will continue to conduct family planning services in the District and a total of UGX 195,089,000 has been allocated to this activity
2. We shall continue to receive support from Uganda Cares, and we expect to receive support to the tune of UGX 190,000,000
3. Uganda Red cross will provide a series of health related services as need arises and UGX 40,000,000 has been earmarked

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

1. Very high cost of service delivery

The cost for health care delivery in Kalangala is very high per capita due to the need to cross large masses of water and yet the population is sparsely distributed. We have 84 islands of which only 9 have health units built on them

2. Gross PHC funds underfunding

The allocation criteria of PHC funds do not favour Kalangala with its low and scattered population plus its uniqueness

Vote: 515 Kalangala District

Workplan 5: Health

3. Poor health centre infrastructure

Most health facility infrastructure is poor with most health facilities lacking the minimum required infrastructure as per the level of the health unit

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>1,954,034</i>	<i>593,336</i>	<i>1,865,274</i>
District Unconditional Grant (Non-Wage)	9,480	0	9,480
District Unconditional Grant (Wage)	50,556	12,639	50,556
Locally Raised Revenues		0	6,413
Sector Conditional Grant (Non-Wage)	380,643	106,227	291,882
Sector Conditional Grant (Wage)	1,506,943	474,470	1,506,943
Unspent balances – Locally Raised Revenues	6,413	0	
<i>Development Revenues</i>	<i>4,073,775</i>	<i>192,553</i>	<i>3,525,368</i>
Development Grant	73,775	18,444	71,453
Donor Funding		0	3,453,915
Unspent balances - donor	4,000,000	174,109	
Total Revenues	6,027,809	785,889	5,390,641
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,954,034</i>	<i>539,208</i>	<i>1,865,274</i>
Wage	1,557,499	446,744	1,557,499
Non Wage	396,535	92,465	307,775
<i>Development Expenditure</i>	<i>4,073,775</i>	<i>174,109</i>	<i>3,525,368</i>
Domestic Development	73,775	0	71,453
Donor Development	4,000,000	174,109	3,453,915
Total Expenditure	6,027,809	713,317	5,390,641

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

Domestic development release was 100% but the expenditure was 0% because the funds were released in the second quarter and the donor development release and performance was 17% because the project account for donor was opened late where as the wage performance was 115% because new secondary school teachers were deployed into the district and also the Non-wage performance was 93% because UPE, USE and UPPET capitation grants were promptly released to all the benefitting school save for the inspec

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenues will constitute conditional grants i.e UPE, USE, UPPET, Salaries, SFG and local revenue plus unconditional grants and donors funds for capacity building development funds and expenditures will include on salaries, construction of teacher houses, classrooms, payment of teachers' salaries, school inspections, furniture, toilet construction and others there is a decrease in the budget of by 10% as compared to that of the FY 2016/17 budget due to decrease in the expected in both the donor

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

145 primary teachers were paid salaries, 41 pupils passed in grade one, 15 stances were constructed, 18 schools were inspected and 10 tertiary instructors and 47 secondary school teachers were paid salaries.

Plans for 2017/18 by Vote Function

151 primary teachers to get salaries, 6 classrooms to be constructed, 40 classrooms to be rehabilitated, 30 stances to be

Vote: 515 Kalangala District

Workplan 6: Education

constructed, 1 schools to receive furniture, 70 secondary teachers to receive salaries, two teachers houses to be constructed.

Medium Term Plans and Links to the Development Plan

Construction of more latrines, Construction of more teachers' houses, Construction of more classrooms, carrying regular school inspections, recruitment of more teachers will consider gender balance among the new recruits, HIV awareness workshops will be carried out.

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

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

1. inflation

a big divergence between the actual and budgeted cost

2. high cost of service delivery

delivering services to the outlying islands is very expensive due to the high costs associate with it; allowances and fuel

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	682,293	119,268	682,293
District Unconditional Grant (Non-Wage)	10,119	0	10,119
District Unconditional Grant (Wage)	44,891	9,631	44,891
Locally Raised Revenues		0	7,672
Sector Conditional Grant (Non-Wage)	619,612	109,637	619,612
Unspent balances – Locally Raised Revenues	7,672	0	
<i>Development Revenues</i>	15,000	3,750	15,000
District Discretionary Development Equalization Grant	15,000	3,750	15,000
Total Revenues	697,293	123,018	697,293
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	682,293	119,268	682,293
Wage	44,891	9,631	44,891
Non Wage	637,403	109,637	637,403
<i>Development Expenditure</i>	15,000	3,750	15,000
Domestic Development	15,000	3,750	15,000
Donor Development	0	0	0
Total Expenditure	697,293	123,018	697,293

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

Funds to the Department were from URF, and Domestic Development grant and was all spent at 71% as per guidelines due to non release of funds under locally raised revenue, District unconditional grant non wage and community access roads.

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenue is expected to remain constant especially revenues from Central Government, in form of Sector

Vote: 515 Kalangala District

Workplan 7a: Roads and Engineering

Conditional Grant, Unconditional grant, Development grant, wages and local revenue from the District collections.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Physical performance is above average due to underfunding

Plans for 2017/18 by Vote Function

Planned output shall be in Roads maintenance, plants, vehicles, building maintenance and wages

Medium Term Plans and Links to the Development Plan

Mechanized Routine District Road Maintenance in Bujumba County, Labour intensive Road Maintenance in Kyamuswa County, Repairs on the Vehicles and Road unit

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

Electric power distribution to all landig sites in Bugala Island, extending power some areas in Kalangala Town council by KIS, Power generating and distribution in Kitobo and Buvu Island by ABSOLUTE ENERGY

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

1. Funding

There is unsystematic release/realization of the budgeted funds, and thus hindering the work implementation

2. Road Unit

The road unit is inermittently breaking down and spares are not always available

3. Labour

Isaland roads maintenance lack committed labour force from the vicinity of the works

Workplan 7b: Water

(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>	<i>81,191</i>	<i>18,327</i>	<i>79,602</i>
District Unconditional Grant (Non-Wage)	15,129	0	15,129
District Unconditional Grant (Wage)	25,675	9,480	25,675
Locally Raised Revenues		0	5,000
Sector Conditional Grant (Non-Wage)	35,387	8,847	33,798
Unspent balances – Locally Raised Revenues	5,000	0	
<i>Development Revenues</i>	<i>240,128</i>	<i>60,032</i>	<i>235,085</i>
Development Grant	218,128	54,532	214,447
Transitional Development Grant	22,000	5,500	20,638

Vote: 515 Kalangala District

Workplan 7b: Water

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	321,319	78,359	314,687
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>81,191</i>	<i>18,327</i>	<i>79,602</i>
Wage	25,675	9,480	25,675
Non Wage	55,516	8,847	53,927
<i>Development Expenditure</i>	<i>240,128</i>	<i>60,032</i>	<i>235,085</i>
Domestic Development	240,128	60,032	235,085
Donor Development	0	0	0
Total Expenditure	321,319	78,359	314,687

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

Recurrent revenues were at 90% because local revenues and unconditional grant non wage was at 0% and Expenditure were at 98% because Wage was raised to 148% due to increase to staff salaries.

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a decrease in the revenues of FY 2017/18 by 2.06% compared to the previous FY 2016/17 due to reduction in development revenues. Therefore the sector will mainly embark on rehabilitation of piped water supply systems and point water facilities, construction of piped water systems and supervision visits during after constructions.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Department utilized all funds that were sent to the Water Sector

Plans for 2017/18 by Vote Function

All planned outputs shall be met if inflation which might be directly realised in the escalation of fuel prices does not make some activities not to be carried out.

Medium Term Plans and Links to the Development Plan

All activities and outputs are planned to provide equitable access of Watsan facilities and service to Kalangala District Community

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

The KIS projects has rehabilitated the KTC Water Supply System and extended to reach Bugoma, Bbteta and Bwendero. The new pipeline shall be over 63Km. This project is on going

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

1. Vandalism of WATSAN facilities

This involves stealing and destruction of WATSAN facilities especially Solar Pannels and Shallow well parts

2. Fatigue of the WUCs

The Water Users Committee (WUC) are tired of working for free making our O&M effort of the installed WATSAN facilities to fail

3. Soil Nature and the Dynamic lake water quality

Kalangala district has poor collapsing soils that make the procurement of watsan facilities expensive compared to nearby Districts. The water quality of lake Victoria is deteriorating making our pumped water supply system often clog.

Workplan 8: Natural Resources

Vote: 515 Kalangala District

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>	122,168	24,790	122,203
District Unconditional Grant (Non-Wage)	12,483	1,000	12,483
District Unconditional Grant (Wage)	89,749	22,119	89,749
Locally Raised Revenues		0	18,432
Sector Conditional Grant (Non-Wage)	1,504	376	1,538
Unspent balances – Locally Raised Revenues	18,432	1,295	
Total Revenues	122,168	24,790	122,203
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	122,168	23,414	122,203
Wage	89,749	22,119	89,749
Non Wage	32,419	1,295	32,453
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	122,168	23,414	122,203

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

The department received 81% of the total quarterly budget and 99% was spent on wage and 16% for executing departmental activities. The department's funds for first quarter were received in the second quarter thus the under performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total budget of the department is funded by the Central Government and locally raised revenue. The wage component takes 74.44% of the total budget while operational funds constitute 26.6%

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 environmental monitoring and compliance survey was carried out in Mazinga, bubeke and Mugoye sub counties

Plans for 2017/18 by Vote Function

The planned outputs for the department are: Land disputes settled, environmental compliance monitoring done, environmental sensitization and training carried out, tree planting done and wetlands managed

Medium Term Plans and Links to the Development Plan

Tree planting and environment conservation, Surveying and titling of institutional land

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

Ecosystem restoration by Oilpalm Uganda limited

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

1. Inadequate funding

The departmental budget is too small given the scope of work to be undertaken by the Department and the high cost of service delivery. There is increasing reduction of funds allocated to the department.

2. Lack of transport means

The department lacks means of transport to traverse the 84 islands scattered in lake victoria

Vote: 515 Kalangala District

Workplan 8: Natural Resources

3. Understaffing

The department lacks staff to do service delivery

Workplan 9: Community Based Services

(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>167,801</i>	<i>32,727</i>
District Unconditional Grant (Non-Wage)	8,580	1,300
District Unconditional Grant (Wage)	124,283	23,853
Locally Raised Revenues		0
Sector Conditional Grant (Non-Wage)	30,297	7,574
Unspent balances – Locally Raised Revenues	4,641	0
<i>Development Revenues</i>	<i>382,658</i>	<i>185,037</i>
Donor Funding		0
Locally Raised Revenues		0
Other Transfers from Central Government	274,500	183,950
Transitional Development Grant	4,348	1,087
Unspent balances - donor	93,067	0
Unspent balances – Locally Raised Revenues	10,743	0
Total Revenues	550,459	217,764
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>167,801</i>	<i>23,853</i>
Wage	124,283	23,853
Non Wage	43,518	0
<i>Development Expenditure</i>	<i>382,658</i>	<i>177,950</i>
Domestic Development	289,591	177,950
Donor Development	93,067	0
Total Expenditure	550,459	201,803

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

The overperformances both in revenues and expenditure was due a lumpsum release to YLP funds and subsequent transfer of the same to the youth groups however the sector did not receive funds under local revenue and donor funds.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Sector's revenues and expenditures are expected to decrease by 1.9% compared to the previous FY due to non release of transitional development fund though other central government grants were reduced due to undefined factors.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One youth council was supported in this quarter

Plans for 2017/18 by Vote Function

Under Community mobilisation, 37 new groups were registered,

•Under Probation; 4 DOVCCC meetings held, 277 children resettled,

. D50 Youths will groups will be supported with YLP, 07 PWD and 20 Women groups, 4 Council meetings of youths, women and PWDs will be facilitated to meet/plan, The 48 youths groups supported will be monitored for repayments.

•Trained 10 CBS staff and 22 Council members will be trained in gender issues. Gender strategic plan will be reviewed.

Vote: 515 Kalangala District

Workplan 9: Community Based Services

Medium Term Plans and Links to the Development Plan

07 CDOs trained in gender planning to ably lead the process at Sub County level, 09 CBS staff members trained in Local Council Act, 77 abandoned children resettled, 21 Community development groups mobilised and registered, 21 CSOs well coordinated to carry out quality service delivery, Youths, Women and PWD Council facilitated to meet their mandate. Lit. Instructors motivated to manage FAL Classes. DTPC and Council trained in gender planning/budgeting as well as YLP processes.

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

The off budget activities that will be implemented include but NOT limited to the following; Provision of Lunch/ meals to 17 UPE schools by KADEFO, enrolling more needy children into an orphanage home by Child Care World wide, Cornerstone development organisation, HIV awareness sensitisation by KAFOPHOFAN, SECODA, Smaritan Purse, and BIDA. Rights advocacy by Kalangala Human Rights defenders, Coordination meetings to NGOs/CBOs by KADEFO, Small grants to CBOs by ActioAid to its partners, Youth Tra

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

1. 03 Officers are in caretaking capacities

The officers were assigned duties in caretaking capacities. This means that they have more responsibilities than before in light of no increase in facilitation. Their output reduced.

2. Death of a staff member

The Senior Probation Officer passed on. This left a gap in service delivery in the Department.

3.

Workplan 10: Planning

(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:			
<i>Recurrent Revenues</i>	153,489	33,610	153,489
District Unconditional Grant (Non-Wage)	69,165	18,428	69,165
District Unconditional Grant (Wage)	59,615	15,182	59,615
Locally Raised Revenues		0	24,709
Unspent balances – Locally Raised Revenues	24,709	0	
<i>Development Revenues</i>	49,154	11,349	68,178
District Discretionary Development Equalization Grant	14,228	3,557	33,252
Locally Raised Revenues		0	3,759
Multi-Sectoral Transfers to LLGs	31,167	7,792	31,167
Unspent balances – Locally Raised Revenues	3,759	0	
Total Revenues	202,643	44,959	221,667
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	153,489	14,904	153,489
Wage	59,615	14,904	59,615
Non Wage	93,874	0	93,874
<i>Development Expenditure</i>	49,154	11,349	68,178
Domestic Development	49,154	11,349	68,178
Donor Development	0	0	0
Total Expenditure	202,643	26,253	221,667

Vote: 515 Kalangala District

Workplan 10: Planning

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

The budget performance at 52% is due to late release of District Unconditional Grant in October after the expiry of the first quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will have an increase of 9.4% compared to the previous FY due to increase in DDDEG grant. Expenditures will majorly be used on monitoring and evaluation of projects, coordination of work plans, development of work plans.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

03 sets of District Technical Planning Committee Minutes for the month of July, August and September 2016

Plans for 2017/18 by Vote Function

monitoring and evaluation of projects made, coordination of work plans made, development of work plans and budget done, demographic data collection carried out, holding of planning meetings done, maintaining and servicing of computers and subscription to internet done, designing monitoring tools done, Holding sensitisation meetings on population issues done, holding budget conference done, paying of staff salaries done, mentoring of Lower local Government done, paying of staff. Salaries.

Medium Term Plans and Links to the Development Plan

monitoring and evaluation of projects in short and long run, coordination of work plans and DDP, development of work plans and budget, demographic data collection, holding of planning meetings to review the DDP, maintaining and servicing of computers and subscription to internet, designing monitoring tools, Holding sensitisation meetings on population issues, holding budget conference, paying of staff salaries.

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

planning meetings to enhance local revenue collections by Action aid.

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

1. Low participation in planning

The community has no interest in planning activities as they think that it is for the district staff, so we experience low turn ups during planning meetings

2. Inadequate skills in planning at LLGs

There is inadequate capacity in terms of planning skills at lower local Governments

3. Inadequate funding to the department

The department has no sector grant, this greatly hinders its operations.

Workplan 11: Internal Audit

(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	48,716	9,510	48,716
District Unconditional Grant (Non-Wage)	15,238	2,300	15,238
District Unconditional Grant (Wage)	28,479	7,210	28,479
Locally Raised Revenues		0	4,998
Unspent balances – Locally Raised Revenues	4,998	0	

Vote: 515 Kalangala District

Workplan 11: Internal Audit

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	48,716	48,716
B: Overall Workplan Expenditures:		
Recurrent Expenditure	48,716	48,716
Wage	28,479	28,479
Non Wage	20,236	20,236
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	48,716	48,716

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

There was under performance in revenues since the sector only received funds for salaries and non realization of local revenue therefore we only spent on salaries.

Department Revenue and Expenditure Allocations Plans for 2017/18

Workplan revenues and expenditures remain constant compared to 2016 / 2017 budget since the department's sources of revenue are district unconditional wage, unconditional nonwage and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One quarterly audit report submitted to council.

Plans for 2017/18 by Vote Function

Expect to conduct 16 audits to cover high risk audit entities, prepare and submit 4 quarterly audit reports.

Medium Term Plans and Links to the Development Plan

- To fill existing staff gaps in the department; To increase field audit inspections; To develop staff capacity through short term courses workshops and CPD seminars.

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

No off budget activities that will be undertaken by NGOs, Donors and Central Gov't.

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

1. Under staffing

Only two (2) of the approved five (5) positions are currently filled..

2. Inadequate funding

the department depends on the district unconditional grant and locally raised revenues which do not provide adequate funds to facilitate regular audit visits to audit entities.

3. High costs of water transport.

high water transport costs affects the frequency of audit visits to audit entities in outlying islands given the meagre resource envelope available to the department.