

Vote: 519 Kanungu District

Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

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Foreword

This budget framework paper has been prepared following the fiscal decentralization strategy that empowers local governments to plan for themselves. A number of consultative meetings have been held including holding of the district budget conference that enabled different stakeholders to contribute ideas of the planned development in the District. It has been driven by the approved district development plan.

The priority interventions for 2017-2018 are those that will directly or indirectly contribute to the district vision of having a transformed district with educated population, clean environment, good health and sustainable livelihood projects at every household by 2040. The district strategies for poverty reduction will focus on improving critical areas that satisfy people's basic needs. Focus will mainly be in investing in Agriculture, education, health, roads, and tourism development, however, due to the district revenue constraint, the key to development lies on improving revenue generation and also in expenditure prioritization and value for money. The District will continue to focus on revenue enhancement strategies such as promotion of public - private partnership and also promoting accountability and transparency. The target resources are Grants from Central Government, Donor funds and Local revenue. These resources are meager and I therefore appeal to all Stakeholders, development partners, technical staff, Non Governmental Organizations, Community Based organizations for concerted efforts and resource commitment in order to realize what has been prepared in this budget framework paper for 2017/2018.

We would like to recognize all those who participated in the discussion of this budget framework paper when they attended the District budget conference at the District head quarters on 15th November 2016

I wish to recognize the contribution of the Donor support to the District especially projects under USAID, Marie stops, Build Future Uganda, ACORD, LADA, CARITAS, RHITES, UNICEF, international fertilizer development centre and UNFPA for their contribution both in cash and in budget support especially in the areas of health, community, production, education and administration.

I also recognize the other local development partners in development especially in Education, Health and Production departments.

I call upon the technical staff and all stakeholders to address the key challenges in budget preparation and implementation with emphasis on preparation of quality work plans, adherence to procurement procedures including preparation of clear procurement plans, timely initiation of procurement processes to facilitate implementation of the planned activities and absorption of the funds for purposes of improving service delivery, Proper and timely submission of accountability and budget performance reports.

Please accept regards.

**KAYISE CHRIZESTOM
CHIEF ADMINISTRATIVE OFFICER
KANUNGU DISTRICT**

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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	606,077	133,388	560,557
2a. Discretionary Government Transfers	3,529,779	882,445	3,434,141
2b. Conditional Government Transfers	22,644,500	6,041,028	21,043,447
2c. Other Government Transfers	932,000	196,826	1,118,000
4. Donor Funding	1,442,956	220,169	907,743
Total Revenues	29,155,312	7,473,854	27,063,887

Revenue Performance in the first quarter of 2016/17

The District realized shillings 7,561,515,000 out of the projects annual budget estimates of 29,155,312,000 which is 26% revenue performance. The performance was due to pension arrears that we received 100% and due to sector conditional grant non wage for the release of the primary, secondary and tertiary schools where funds were released on a termly basis at 33%, Other Government transfers performed poorly at 21% due to ministry of Gender, labor and social development not releasing the youth l

Planned Revenues for 2017/18

The district projects to receive a total of 27,063,887,000 shillings for the financial year 2017/2018. The Local revenue will contribute 2.071 % to the total district budget; donors will contribute 3.3% while 94.57% of the entire budget is expected from the central government transfers. There has been a decline in the projected revenues for the financial year 2017/2018 as compared to the financial year 2016/2017 of 7.1% due to non provision for the transitional development grants and a redu

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,465,679	909,026	2,257,242
2 Finance	500,306	107,880	475,627
3 Statutory Bodies	919,113	175,063	791,167
4 Production and Marketing	793,219	146,790	753,967
5 Health	7,667,826	1,556,021	6,428,189
6 Education	14,237,487	3,523,422	13,850,831
7a Roads and Engineering	1,000,574	18,522	1,039,152
7b Water	413,266	17,937	326,004
8 Natural Resources	185,261	49,158	229,498
9 Community Based Services	760,171	82,569	704,004
10 Planning	112,512	20,650	87,887
11 Internal Audit	99,899	40,374	120,318
Grand Total	29,155,313	6,647,410	27,063,887
Wage Rec't:	18,070,754	4,522,960	18,130,038
Non Wage Rec't:	7,605,382	1,905,455	6,724,043
Domestic Dev't	2,036,220	15,102	1,302,063
Donor Dev't	1,442,956	203,894	907,743

Expenditure Performance in the first quarter of 2016/17

The District has so far realized shillings 7,561,515,000 out of the projects annual budget estimates of 29,155,313,000 which is 26% revenue performance. The performance was due to pension arrears that we received 100% and due to sector conditional grant non wage for the release of the primary, secondary and tertiary schools where funds were

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Executive Summary

released on a termly basis at 33%, Other Government transfers performed poorly at 21% due to ministry of Gender, labor and social development not releasing

Planned Expenditures for 2017/18

The overall expenditure allocations to departments have not changed much from those of the last financial year 2016/2017. There has been a reduction in all departments due to a reduction in the resource envelope save for Internal Audit and Natural resources that has had an increase in allocation due to planned recruitment of staff in Audit and Natural resources in Urban councils. Otherwise there has been a reduction across all departments due to a reduction on the support services conditi

Medium Term Expenditure Plans

The medium term expenditure plans for 2017/2018 will be towards the theme of Refocusing development on the poor and wealth creation with the following strategic objectives

- Increasing agricultural production and productivity to improve household incomes
- Exploiting the tourism potential across Districts and regions for employment and wealth creation
- Improving the physical and social infrastructure in the District
- Improving social services provision
- prevent malnutrition and pr

Challenges in Implementation

- Inadequate accommodation for teachers and health workers
- Limited access of farmers to micro finance institutions (credit facilities)
- Poor road net works in the District and lack of a tarmac road connecting to the neighboring districts. This increases on the cost of production and also on failure to attract investors' local, national and international investors.
- Water for production. The district lacks an irrigation scheme. The district only depends on rain water which affects the p

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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	606,077	133,388	560,557
Liquor licences	1,000	0	1,000
Agency Fees	19,000	650	19,000
Business licences	40,000	7,200	40,000
Local Government Hotel Tax	12,000	0	12,000
Local Service Tax	125,000	61,000	125,000
Market/Gate Charges	208,220	32,000	186,700
Miscellaneous	35,000	3,200	28,000
Other licences	77,000	19,015	65,000
Park Fees	45,000	7,524	40,000
Property related Duties/Fees	14,000	1,200	14,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,000	340	3,000
Sale of non-produced government Properties/assets	12,000	0	12,000
Animal & Crop Husbandry related levies	4,857	0	4,857
Registration of Businesses	10,000	1,259	10,000
2a. Discretionary Government Transfers	3,529,779	882,445	3,434,141
Urban Discretionary Development Equalization Grant	125,058	31,264	98,322
Urban Unconditional Grant (Non-Wage)	269,386	67,346	227,439
Urban Unconditional Grant (Wage)	526,520	131,630	526,520
District Unconditional Grant (Wage)	1,642,761	410,690	1,642,761
District Discretionary Development Equalization Grant	221,438	55,359	192,570
District Unconditional Grant (Non-Wage)	744,616	186,154	746,527
2b. Conditional Government Transfers	22,644,500	6,041,028	21,043,447
Gratuity for Local Governments	364,167	91,042	0
Transitional Development Grant	798,392	199,133	20,638
Sector Conditional Grant (Wage)	15,947,757	3,986,939	15,947,757
Sector Conditional Grant (Non-Wage)	3,873,856	1,126,018	3,785,192
Development Grant	643,016	160,754	569,633
Pension for Local Governments	720,228	180,057	720,228
General Public Service Pension Arrears (Budgeting)	297,084	297,084	0
2c. Other Government Transfers	932,000	196,826	1,118,000
CREDIT LINE KAMBUGA HOSPITAL	500,000	125,000	500,000
UWEP		0	186,000
YOUTH LIVELIHOOD PROGRAM	170,000	6,326	170,000
CREDIT LINE NDA	262,000	65,500	262,000
4. Donor Funding	1,442,956	220,169	907,743
GROBAL FUND	90,000	0	90,000
WHO EPIDEMIC	50,000	0	50,000
GAVI	120,000	0	120,000
NTD RESEARCH TRIANGLE	15,000	2,441	15,000
PACE	5,000	0	5,000
SDS	234,000	33,794	
UNEPI	187,274	0	187,274
UNFPA	440,000	51,426	138,787
UNSPENT BALANCE		132,508	
WHO JPP	29,678	0	29,678
WHO SURVEILLANCE	21,800	0	21,800
UNICEF	250,204	0	250,204
Total Revenues	29,155,312	7,473,854	27,063,887

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A. Revenue Performance and Plans

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The overall local revenue performed up to 21% of the projected annual revenues. The underperformance was mainly due to , hotels tax, liquor license, agency fees, business registration, miscellaneous and business license due to delays to sign agreements of the service providers for the financial year 2016/2017

(ii) Central Government Transfers

The discretionary funds under central government transfers performed as planned at 25%, while the conditional grant performed at 27% due pension arrears that we received 100% and due to sector conditional grant non wage for the release of the primary, secondary and tertiary schools where funds were released on a termly basis at 33% otherwise other funds were released at 25% as planned. Other Government transfers performed poorly at 21% due to ministry of Gender, labor and social development not

(iii) Donor Funding

The Donors funds have performed up to 15% of the projected annual donor budget. The underperformance was due to the donor budgets such as under UNEPI, PACE, GAVI, WHO epidemic, and global fund that we did not receive funds as there were finalizing modalities of releasing funds to the District

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District projects to collect and spend 560,557,000shs from local revenue in the FY 2017/2018. There has been a decline of 7.5% due to proper assessment of tax payers and as a result of not budgeting for the sale of land and trees as it was in 2016/2017

(ii) Central Government Transfers

The District projects to receive and spend a total of 25,595,587,000 shillings from the central Government which is 94.5% of the entire budget of which 58.7% will be used for wages. There has been a slight decline in the projected revenues as compared to the financial year 2016/2017 due to a non allocation of the sector transitional development to the District and gratuity for employees .

(iii) Donor Funding

The District projects to receive and spend a total of 907,743,000 shillings from the donors. The donors are expected to contribute 3.39% the entire projected District budget for 2017/2018. There has been a slight decrease in the projected revenues as compared to the financial year 2016/2017 of 37% due to the SDS that winded up its funding in the District and Due to UNFPA that has scale down its activities in the District

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(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>	2,358,288	917,787	2,188,242
District Unconditional Grant (Non-Wage)	11,000	13,888	40,000
District Unconditional Grant (Wage)	254,566	186,179	736,350
General Public Service Pension Arrears (Budgeting)	297,084	297,084	0
Gratuity for Local Governments	364,167	91,042	0
Locally Raised Revenues	35,000	8,094	35,000
Multi-Sectoral Transfers to LLGs	676,243	141,442	656,664
Pension for Local Governments	720,228	180,057	720,228
<i>Development Revenues</i>	107,391	7,035	69,000
District Discretionary Development Equalization Grant	33,000	0	30,000
Multi-Sectoral Transfers to LLGs	44,391	0	39,000
Transitional Development Grant	30,000	7,035	
Total Revenues	2,465,679	924,822	2,257,242
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,358,288	906,063	2,188,242
Wage	581,031	251,584	997,969
Non Wage	1,777,257	654,479	1,190,273
<i>Development Expenditure</i>	107,391	2,963	69,000
Domestic Development	107,391	2,963	69,000
Donor Development	0	0	0
Total Expenditure	2,465,679	909,026	2,257,242

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

The department received shillings 924,822,000 shs for the quarter which is 150% of the quarterly budget for 2016/2017. There was over performance on pension due to staff transferred to local Governments and unconditional grant was due to the increased travel and human resource to process payments for staff due delays by IFMS.

Department Revenue and Expenditure Allocations Plans for 2017/18

The administration department projects to receive and spend a total of 2,257,242,000 Shillings in the financial year 2017/2018 which is 8.3 % of the total projected district budget worth 27,063,887,000Shillings. There has been a slight decline in revenue allocations to the department of 8.45% as compared to the last year allocations due to a reduction in the allocation of pension and gratuity from the Ministry.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Administration vehicle serviced
 Staff paid their salaries
 Pension and gratuity paid
 17 Records staff trained in records management
 Attended ULGA meetings in kasese
 Coordinated the district programs
 Monitored and commissioned projects

Plans for 2017/18 by Vote Function

The Department intends produce the following outputs: Pay Salaries, maintain and repair CAO's vehicle, maintain district buildings, make statutory subscriptions. Supervise, coordinate and monitor governments programmes and

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Workplan 1a: Administration

projects. Manage the payroll, procure the performance appraisal reports and file folders, print the payslips and display payrolls. Carry out data capture for pay change reports. Conduct performance enhancement trainings, career development activities renovate district buildin

Medium Term Plans and Links to the Development Plan

- The mid term plans will be •Rent and other emoluments
- Maintenance of vehicles and other equipments
 - Introduce Motivational/welfare packages to raise staff morale
 - Recruitment and deployment of staff
 - Training of staff through capacity building
 - Retooling board room & offices
 - Intensifying audit work
 - Effective monitoring and evaluation of programmes
 - Strengthening public relations
 - Cleaning the compound.

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

capacity building of health workers by Utra Health and RHITES

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

1. load shedding

it increases expenditure on administration for the running of the District Generator

2. hard to reach not covering urban council staff

demotivates other staff and brings issues during staff trasfers

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	500,306	121,326	475,627
District Unconditional Grant (Non-Wage)	1,507	13,758	45,050
District Unconditional Grant (Wage)	213,925	53,481	213,925
Locally Raised Revenues	44,062	4,295	40,000
Multi-Sectoral Transfers to LLGs	240,812	49,792	176,652
Total Revenues	500,306	121,326	475,627
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	500,306	107,880	475,627
Wage	314,204	78,551	300,192
Non Wage	186,102	29,329	175,435
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	500,306	107,880	475,627

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Workplan 2: Finance

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

The department received shillings 121,326,000 for the quarter which is 97% of the quarterly budget for 2016/2017. The underperformance is from the lower local government allocations as they delayed to receive the unconditional grant. 97% of the releases funds were utilized.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance department projects to receive a total of 475,627,000 Shillings which is 1.75% of the total district budget. There has been a slight decline in revenue allocations to the department of 4.9% as compared to the last year allocations due to multisectoral transfers from the urban council and low budget for Support Services Conditional Grant (Non-Wage).programs

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Annual performance report submitted to MOFPED
Draft Final accounts submitted to OAG
3 sets of monthly accountabilities submitted to accountant general

Plans for 2017/18 by Vote Function

The key outputs for the finance department are Timely payment of all district staff salaries by 28th Of every month. preparation and submission of monthly accountabilities to MOFPED by 15th every month, payment of all government taxes and filing returns by 15th every month, preparation and submission of final accounts to OAG by 30/09/2017, ensuring that district budget estimates are approved by council by 30/5/2018, widening the local revenue base and Responding to audit queries

Medium Term Plans and Links to the Development Plan

- 1..Enhancing capacity of staff in financial management, book keeping, accounting and accountability of funds
- 2.Building capacity for revenue enhancement
- 3.Monitoring and supervision of all government projects to ensure value for money
- 4.Provide financial technical guidance at district headquarters and lower local governments

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

mentoring of accounts staff in the IFMS by the Ministry of Finance, Planning and economic development and Ministry of Local Government

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

1. Understaffing

Limitations by the wage bill to recruit more staff as per approved staff structure to handle routine and implement new government policies like decentralization of staff salaries and pensions

2. Staff turn over

Experienced staff going for greener pastures since kanungu district is hard to reach and hard to stay and the policy does only includes non urban staff

3.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

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Workplan 3: Statutory Bodies

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	905,614	235,354	791,167
District Unconditional Grant (Non-Wage)	333,244	124,845	401,232
District Unconditional Grant (Wage)	237,152	59,288	237,152
Multi-Sectoral Transfers to LLGs	335,218	51,221	152,783
<i>Development Revenues</i>	13,499	0	0
Locally Raised Revenues	13,499	0	0
Total Revenues	919,113	235,354	791,167
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	905,614	175,063	791,167
Wage	187,649	59,288	237,152
Non Wage	717,965	115,775	554,015
<i>Development Expenditure</i>	13,499	0	0
Domestic Development	13,499	0	0
Donor Development	0	0	0
Total Expenditure	919,113	175,063	791,167

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

The department received shillings 235,354,000 shs for the quarter which is 102% of the quarterly budget for 2016/2017. The over performance was due increased sitting of the District councils that were not paid for in the last financial year. Out of the realized funds for the quarter the department spent shs 175,063,000= which reflects 93% utilization levels and an annual expenditure of 19% against the planned annual expenditure

Department Revenue and Expenditure Allocations Plans for 2017/18

The statutory bodied department projects to receive a total of 787,167,000 Shillings which is 2.9% of the total district budget. There has been a decrease in revenue allocations to the department of 14.3% as compared to the last year allocations due a reduction in mulitisectional transfers from the Lower local council as a results in reduction of local revenue and low budget allocation for Support Services Conditional Grant (Non-Wage).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 3 executive committee meeting held.
- 2 council meeting s held
- 10 standing committees held
- 25 land applications registered

Plans for 2017/18 by Vote Function

six council meetings conducted, six standing committees six business committee and 12 district executive committee meeting to be conducted. 6 standing committee reports to be presented to council, 2 swearing in of elected councilors and induction to be conducted, 12 District Service commission sitting to be conducted, 90 employee to be recruited, 70 employees to be confirmed, 30 employees to be released for training, 80 employee to be regularized and 20 disciplinary cases to be handled, salar

Medium Term Plans and Links to the Development Plan

To put in place an efficient and effective system of accountability and transparency

- To promote public relations.
- To ensure proper policy guidelines for effective implementation of programme and projects.

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

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Workplan 3: Statutory Bodies

no off budget support

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

1. low local revenue base

This limits council and other statutory bodies from undertaking their planned projects and the councilors allowances and emoluments

2. inadequate motorvehicles

The district has only one vehicle for administration for Chief Administrative Officer, this affects supervision of government programs

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	706,505	160,720	644,954
Locally Raised Revenues	6,599	1,992	9,599
Multi-Sectoral Transfers to LLGs	64,995	0	
Sector Conditional Grant (Non-Wage)	47,751	11,938	48,195
Sector Conditional Grant (Wage)	587,160	146,790	587,160
<i>Development Revenues</i>	86,714	27,829	109,014
Development Grant	39,858	9,964	41,491
Multi-Sectoral Transfers to LLGs	46,856	17,864	67,522
Total Revenues	793,219	188,549	753,967
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	706,505	146,790	644,954
Wage	648,155	146,790	587,160
Non Wage	58,350	0	57,794
<i>Development Expenditure</i>	86,714	0	109,014
Domestic Development	86,714	0	109,014
Donor Development	0	0	0
Total Expenditure	793,219	146,790	753,967

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

The department received shillings 188,549,000 shs for the quarter out of the projected release of shs 198,549,000 which is 95% of the quarterly budget for 2016/2017. The underperformance was due to non allocation of multi-sectoral transfers to department due to delays in receiving funds by lower local Governments. The department utilized shillings 146,790,000 for salaries which is 95% of the funds received

Department Revenue and Expenditure Allocations Plans for 2017/18

The Production department projects to receive a total of 739,077,000 Shillings which is 2.73% of the district budget. There has been a slight decline in revenue allocations to the department of 6.8% as compared to last financial year allocations due to reduced allocation from multisectoral transfers as a result of reduced allocations on the District Discretionary equalization grant funds to Lower Local Governments.

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 4: Production and Marketing

Physical Performance in the first quarter of 2016/17

seven district based sector heads and six support staff paid salaries. Quarterly reports and workplans submitted to MAAIF. Production department activities and those done by NGOs that relate to department coordinated. Functional production office in place. received and distributed 230 bags of irish potato to three sub counties of mpungu, kinaba and rutenga. Received and distributed 517992 coffee seedlings to all the 17 lower local governments. Continued with field verification of farmers that re

Plans for 2017/18 by Vote Function

- 40,000 livestock vaccinated
- 4000 livestock inspected
- Procurement of 1000 fish fly
- Data collection on quality of fish harvested
- 4 trainings held on industrial development
- Data collection on value addition
- 4 radio talk shows on business development
- 4 disease surveillance
- Procurement of veterinary lab equipment
- Rehabilitation of valley dam in Kihikihi sub county
- Promotion of Cooperative development
- Development of Tourism commodities
- Provision

Medium Term Plans and Links to the Development Plan

- To promote food security and house hold income through increased production and productivity.
- Promote commercial agriculture and increase agricultural output
- strengthen agricultural advisory / extension services to farmers
- Ensure quality of agro chemicals, inputs, their safe use and disposal by farmers
- Improving the storage and marketing infrastructure for agricultural products
- To promote production and consumption of nutritious foods at household level
- promote growing of ir

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

provision of vegetative planting materials and seeds. Provision of livestock for breeding purposes / multiplication (NAADS), promotion of iron rich climbing beans and orange freshet sweet potatoes (A2N). Promotion of climbing beans and barley (SERUDARIDAD). Infrastructure development for the potato (IFDC). Coffee replanting (UCDA

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

1. Dependency syndrome.

tendency of farmers to wait for handouts in form of seed and agro chemicals and failure to own the technologies provided /supplied. Technologies supplied end up having no impact.

2. Climate change

reappearance of new pests and diseases little known to the farmers and development of resistance to available agro chemicals on the market.

3. Poor funding to the department

Funds allocated to department under PMG are not enough to cater for recurent expenditure at HQ, repair and operation of vehicle and motorcycles at sub county and HQ, conducting demonstrations and follow p of technologies distributed by operation wealth.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

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Workplan 5: Health

<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>	6,027,518	1,375,409	5,545,946
District Unconditional Grant (Wage)	470,151	0	
Locally Raised Revenues		0	4,500
Multi-Sectoral Transfers to LLGs	44,360	0	30,100
Other Transfers from Central Government	762,000	190,500	762,000
Sector Conditional Grant (Non-Wage)	513,706	125,584	512,045
Sector Conditional Grant (Wage)	4,237,301	1,059,325	4,237,301
<i>Development Revenues</i>	1,640,308	300,967	882,243
District Discretionary Development Equalization Grant	14,345	0	
Donor Funding	1,164,956	194,767	882,243
Multi-Sectoral Transfers to LLGs	61,007	6,200	
Transitional Development Grant	400,000	100,000	
Total Revenues	7,667,826	1,676,376	6,428,189
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,027,518	1,370,529	5,545,946
Wage	4,707,452	1,059,325	4,237,301
Non Wage	1,320,066	311,203	1,308,645
<i>Development Expenditure</i>	1,640,308	185,492	882,243
Domestic Development	475,352	0	0
Donor Development	1,164,956	185,492	882,243
Total Expenditure	7,667,826	1,556,021	6,428,189

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

The health department has so far received 22% of the total planned annual revenues. The department has been able to utilize 98% of the released funds. Out of the un utilized funds totaling to sh.121,510,000 ,shs100,000,000 is for sector transitional development grant for the rehabilitation of Kambuga hospital . Donor fund balances account for shs. 9,275,000 for UNFPA for safe mother hood celebrations

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been a DECLINE in revenue allocations to the department of 23.7% as compared to the last year allocations due to non allocation of transitional development grant to the sector and due to declining funding from donors mainly UNICEF and UNFPA and due to closure of the SDS program who are the key donors to the sector

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Transfers to government health facilities and PNFPs, immunization outreaches, support supervision ,monitoring of projects, finalisation of UNAP framework, nutrition learning platform, national measles campaign
73 PDCs trained for 5 days in nutrition and early child hood development in Kanungu tc.
50 FAL instructors trained for 5 days in nutrition and early child hood development in Kanungu tc.
2 community dialogue meetings on family planning conducted in Mishenyi parish rugyeyo sub county a

Plans for 2017/18 by Vote Function

The following are the output targets for 2017/2018

- 762,000,00shs as Value of essential medicines and health supplies delivered to health facilities by NMS.
- 64000 patients getting treatment from the NGO Basic Health facilities.
- 4500 in patients getting treatment from the NGO Basic health facilities
- 4100 children getting immunised with Pentavalent vaccine in the NGO Basic health facilities.
- 400 health workers trained in health centres
- 100 health related training sessions held

Vote: 519 Kanungu District

Workplan 5: Health

Medium Term Plans and Links to the Development Plan

- Improve access and quality of healthcare services
- Equip existing health care facilities with sufficient drugs and other supplies
- Rehabilitate and construct health units to provide a conducive environment for health provision.
- Construct staff houses and provide water and solar system to motivate health workers to provide quality services
- To increase access to the provision of the Uganda Minimum Health Care package to the general population so as to contribute to wealth creation for

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

Community Based Family Planning activities supported by Fhi360, Monthly data review meeting conducted and Quality improvement coaching to facilities by EGPAF under RHITES SW, WASH activities. Strengthening immunisation services in the District by the Maternal and Child Survival program of USAID and Ministry of Health, through technical support supervision, mentoring and provision of medical stationary. 2. Comprehensive STI/HIV/AIDS/Maternal, Adolescent and Child Health services by EGPAF, by train

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

1. PHC Funds

Not enough funds to run all the activities.

2. Staff accommodation

Most staff stay far away from the health facility and as result the working hours at the health facilities are reduced as such clients are denied services

3. inadequate Diagnostic Equipments

All the Health Units do not have adequate diagnostic/Laboratory equipments in the management of the patients. The District does not have an ultra sound scan

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>13,503,166</i>	<i>3,536,447</i>	<i>13,437,147</i>
District Unconditional Grant (Wage)	60,157	15,039	60,157
Locally Raised Revenues	5,000	1,510	10,000
Multi-Sectoral Transfers to LLGs		0	14,700
Sector Conditional Grant (Non-Wage)	2,314,714	739,075	2,228,994
Sector Conditional Grant (Wage)	11,123,295	2,780,824	11,123,295
<i>Development Revenues</i>	<i>734,320</i>	<i>153,038</i>	<i>413,684</i>
Development Grant	270,108	67,527	265,187
District Discretionary Development Equalization Grant	38,362	0	54,000
Multi-Sectoral Transfers to LLGs	83,806	0	94,497
Transitional Development Grant	342,044	85,511	

Vote: 519 Kanungu District

Workplan 6: Education

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
Total Revenues	14,237,487	3,689,485	13,850,831
B: Overall Workplan Expenditures:			
Recurrent Expenditure	13,503,166	3,523,422	13,437,147
Wage	11,141,825	2,795,863	11,183,452
Non Wage	2,361,341	727,558	2,253,694
Development Expenditure	734,320	0	413,684
Domestic Development	734,320	0	413,684
Donor Development	0	0	0
Total Expenditure	14,237,487	3,523,422	13,850,831

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

The department received shillings 3,689,485,000 shs for the quarter out of the projects shs 3,559,372,000 which 104% of the quarterly budget for 2016/2017. The over performance was on non wage due to the releases of funds on termly basis where 33% was released against the planned 12%. The department utilized 3,523,422,000 shs which is 99% of the received funds. The unspent balance total to shs 166,063,000 for the sector conditional grant development for capital projects that are under pro

Department Revenue and Expenditure Allocations Plans for 2017/18

The Education Department projects to receive and spend a total of 13,850,831,000 shillings which is 51.2% of the total District budget worth 27,063,887,000. The department has had a decline in budget allocation as compared to last financial year 2016/2017 of 2.7%. The decline is from the reduction in the allocation of the sector conditional grant non wage and non allocation of the transitional development

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 55 school both secondary and primary schools were monitored and a report produced.
- Carried out one education sector annual performance review for all stakeholders in the District.

Plans for 2017/18 by Vote Function

planned output are , Construction of 75 stances of VIP pit latrine
Roofing of Rwanga primary school staff house
Supply of 250 twin desks to Primary schools
inspection of 250 schools both primary and secondary

Medium Term Plans and Links to the Development Plan

the medium plans include □ Establishment of food and nutrition clubs in schools, churches and at every village. The primary schools and secondary schools need to be supported to have these clubs functional and established in some of the schools where they have not been formed. These clubs could also be used to educate the masses through dance and drama on nutritional programs

- Establishment of school gardens in schools and sensitization of parents
- Development of 2 model schools in ev

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

Sponsorship of the girl child in secondary schools by BLACK under UNFPA and community classroom constructions in parishes without a primary school by Build future Uganda.

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

1. non provision of lunch in primary schools

The parents do not provide lunch for the children while at school

Vote: 519 Kanungu District

Workplan 6: Education

2. lack of a Education Vehicle

it affects monitoring and inspection of the schools in the District.

3. un cordinated trasfers and deployment of secondary teachers

it affects proper planning and budgeting for the education wage in the district.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	945,791	236,899	987,280
District Unconditional Grant (Non-Wage)	5,000	1,510	10,000
District Unconditional Grant (Wage)	17,516	4,379	49,169
Multi-Sectoral Transfers to LLGs	36,065	9,208	40,903
Sector Conditional Grant (Non-Wage)	887,209	221,802	887,209
<i>Development Revenues</i>	54,784	7,200	51,872
Multi-Sectoral Transfers to LLGs	54,784	7,200	51,872
Total Revenues	1,000,574	244,099	1,039,152
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	945,791	18,522	987,280
Wage	53,581	13,587	90,071
Non Wage	892,209	4,935	897,209
<i>Development Expenditure</i>	54,784	0	51,872
Domestic Development	54,784	0	51,872
Donor Development	0	0	0
Total Expenditure	1,000,574	18,522	1,039,152

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

The department received shs 244,099,000 which is 98% of the projected quarterly budget for 2016/2017. The underperformance was due to non allocation of the multi-sectoral transfers by lower local governments due to delays to receive funds. Shillings 222,577,000 was not utilized by the end of the quarter which is 77% due to challenges in managing the newly introduced IFMS.

Department Revenue and Expenditure Allocations Plans for 2017/18

The roads and engineering department expects to receive 1,039,152,000 shillings for Community, Urban and feeder roads maintenance. There has been a slight increase of 3.8% from the allocations of the previous year. The increase is mainly due to the wages for the staff that have been recruited both at the district and in urban councils

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

7 km of urban unpaved roads were maintained on Kms of Urban unpaved roads maintained as follows

- Amama road (0.6Km)
- Kanyamwomwo-Kibale-Katojo (3.5KM)
- Modern -Katera road (2.5Km)

Plans for 2017/18 by Vote Function

268Km of Feeder roads routinely maintained using road ganga and 40Km of feeder road periodically maintained as follows: Kazuru-Ahamuhingo-Masya-Kanungu(16.3km) connecting kanungu town council to kirima sub county, Kyeijanga - Nyamigoye (16.8km) connecting kirima and kanyantorogo sub counties and Karambi-Kanyashogy

Vote: 519 Kanungu District

Workplan 7a: Roads and Engineering

(7.9km) in mpungu sub county.

Medium Term Plans and Links to the Development Plan

- To improve road communication net work in the District
 - To maintain drainage system and carriage surface way surface of district roads in good condition.
- Privision of access to markets and social facilities

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

- no off budget support

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

1. Inadequate road maintenance equipments

The department currently has 2 graders and 2 tippers which are constantly breaking down due to heavy load since they have to handle community, urban and feed roads. There is need for a compactor, low carrier and water bouser

2. Understaffing

out of approved 74 position, the roads and engineering department only has 55 posts filled (74%). There is need for filling of critical positions like the District engineer, senior engineers at town councils and assistant engineering officers.

3. Low budget allocations

the Department is faced with a challenge of maintaining over 640Kms of community access roads, 310Kms of Feeder roads and 350Kms of urban roads

Workplan 7b: Water

(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:			
Recurrent Revenues	45,179	11,295	42,411
Sector Conditional Grant (Non-Wage)	45,179	11,295	42,411
Development Revenues	368,087	88,763	283,593
Development Grant	333,051	83,263	262,955
Multi-Sectoral Transfers to LLGs	13,037	0	
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	413,266	100,057	326,004
B: Overall Workplan Expenditures:			
Recurrent Expenditure	45,179	6,659	42,411
Wage		0	0
Non Wage	45,179	6,659	42,411
Development Expenditure	368,087	11,278	283,593
Domestic Development	368,087	11,278	283,593
Donor Development	0	0	0
Total Expenditure	413,266	17,937	326,004

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

The department received shs 100,057,000 which is 97% of the projected quarterly budget for 2016/2017. The underperformance was due to non allocation of the multi-sectoral transfers by lower local governments due to delays to receive funds. Shillings 82,121,000 was not utilized by the end of the quarter which is 80% due to challenges in managing the newly introduced IFMS.

Vote: 519 Kanungu District

Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2017/18

The water and sanitation sector expects to receive 326,004,000 shillings for water supply, hygiene and sanitation activities in the financial year 2017/2018. This reflects a reduction of 21% in the previous financial year allocations. The decline is due to a revision of grant allocations by Ministry of water and environment that has affected the sector development grant to the District.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 3 water advocacy committee meetings held in sub counties.
- 64 private stakeholders trained in preventive maintenance, hygiene and sanitation

Plans for 2017/18 by Vote Function

we expect to Construct Kinaba GFS phase II, Design 3 piped water systems, Protect 4 springs and construction of Katiba communal rain water harvesting system (phase II comprising of a 24,000L tank and necessary accessories).

Medium Term Plans and Links to the Development Plan

The sector will contribute to the objectives of the DDP II by increasing the safe water coverage by 0.9 %, improve hygienine, sanitation in Butogota TC and Mpungu sub counties and improve functionality of water facilities by 8%.

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

Construction of Kanyampanga GFS is already complete awaiting commissioning by Ministry of Water and Environment 17.8 Billion shillings), Construction of Kambuga town water supply in Kambuga town council and Subcounty by Water and Sanitation development Facility -SW is also underway

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

1. O&M of Vehicle

The sector's vehicle is now grounded and beyond repair by the sector. There is need for for a new vehicle, otherwise monitoring of water and sanitation activities will be difficult.

2. Land Acquisition

This is majorly for the piped water systems where the owners of the sources land expect compensation from the local government before implementation

3. Climate change

This has led to drying up of water sources, in some areas over flooding has led to washin away of installations on piped water systems

Workplan 8: Natural Resources

(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>	185,261	49,905	229,498
District Unconditional Grant (Non-Wage)	8,000	2,415	16,000
District Unconditional Grant (Wage)	106,232	26,558	106,560
Multi-Sectoral Transfers to LLGs	64,597	19,324	100,829
Sector Conditional Grant (Non-Wage)	6,432	1,608	6,109

Vote: 519 Kanungu District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	185,261	229,498
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>185,261</i>	<i>229,498</i>
Wage	133,440	176,089
Non Wage	51,821	53,409
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	185,261	229,498

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

The department received shs 49,158,000 which is 108% of the projected quarterly budget for 2016/2017. The over performance was due to the increased wetland and environmental awareness meetings conducted in the Lower local Governments under multi-sectoral transfers

Department Revenue and Expenditure Allocations Plans for 2017/18

The Natural resources department projects to receive a total of 229,498,000 Shillings which is 0.85% of the total district budget. There has been a an increase in revenue allocations to the department of 23.8% as compared to the last year allocations due recruitment of staff in urban council for payment of wages and recurrent expenditures under multisectoral transfers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

District Physical Planning committee received 5 building plans for approval, 3 timber movement regulation sessions and other forestry activities were conducted district wide, 4 communities were trained in wetlands management and 2 compliance monitoring sessions to development sites were conducted for their environmental performance. Coordination of departmental activities was also undertaken.

Plans for 2017/18 by Vote Function

We shall carry out survey and registration of public and private lands, conduct forestry activities monitoring, ensure wetlands management, train communities of agro forestry practices and other stakeholders in natural resources monitoring and ensure compliance of developments to environmental regulations.

Medium Term Plans and Links to the Development Plan

There shall be survey and titling of public lands to guard against encroachment as well as forest plantation establishment to increase green cover in the district and provide fuel wood and construction material including timber

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

NIL

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

1. Lack of transport means

We are a field based department that needs flexible transport means.

2. Lack of office space.

Lands sector lacks a strong room to accommodate sensitive lands documents.

3. Community resistance.

Vote: 519 Kanungu District

Workplan 8: Natural Resources

Encroachers are very defiant and resist lawful endeavors to conservation.

Workplan 9: Community Based Services

(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>	335,823	71,759	322,704
District Unconditional Grant (Non-Wage)	6,000	2,113	10,000
District Unconditional Grant (Wage)	180,746	45,186	180,746
Multi-Sectoral Transfers to LLGs	90,212	9,744	71,730
Sector Conditional Grant (Non-Wage)	58,865	14,716	60,228
<i>Development Revenues</i>	424,348	32,815	381,300
Donor Funding	240,000	25,402	15,300
Locally Raised Revenues	10,000	0	10,000
Other Transfers from Central Government	170,000	6,326	356,000
Transitional Development Grant	4,348	1,087	
Total Revenues	760,171	104,574	704,004
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	335,823	64,167	322,704
Wage	211,997	54,930	224,143
Non Wage	123,826	9,237	98,561
<i>Development Expenditure</i>	424,348	18,402	381,300
Domestic Development	184,348	0	366,000
Donor Development	240,000	18,402	15,300
Total Expenditure	760,171	82,569	704,004

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

Out of the expected planned revenues of Shs 190,043,000, the department received Shs 117,225,000 accounting for 55%. Of the total revenues received. The underperformance due to no release from UNFPA as the agreement is still being finalized and on non release of funds for the youth livelihood from MGLSP as planned.

By the end of the quarter, the department had unspent balances of Shs 22,005,000 accounting for 97% absorptive capacity. The unspent balances are non wage recurrent= Shs 11,149,00

Department Revenue and Expenditure Allocations Plans for 2017/18

The community based services department projects to receive and spend a total of 704,004,000 shillings which is 2.6% of the total District budget. The department has had an decline in budget for 2017/2018 as compared to the financial year for 2016/2017 of 7.3%. The decline is because of decline in funding of donors from UNFPA that has been greatly funding the department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- ☐ 23 staff(DCDO, 3SCDOs, 11CDOs, 5ACDOs and 3 support staff) paid salaries monthly at district level
- ☐ 17 CDOs facilitated to conduct home visits providing counseling and guidance on childcare and protection to OVC households
- ☐ 7 cases of child abuse followed up by Probation and Social Welfare Officer
- ☐ Facilitated OVC data capture(1721 males and 3151 females) were served under various CPAs
- ☐ 2 support staff facilitated with transport allowance at District
- ☐ 2 staff facilitated to attend B

Plans for 2017/18 by Vote Function

Vote: 519 Kanungu District

Workplan 9: Community Based Services

4 National Functions(NRM Day, Independence Day, Women's Day and Labour Day) organized and celebrated,5 Children in contact with the laws followed up and resettled ,16 children with disabilities , supported with food items food,5 PWDs provided with Assistive mobility appliances ,6 Community Groups under CDD,73 Instructors conducted in 17 LLGs,Proficiency Examinations of 1600 learners prepared ,1600 learners undergone learning process 21 SMAGs of 15 members GBV prevention and promotion of repr

Medium Term Plans and Links to the Development Plan

establishment of community libraries and strengthening community development function at parish level by equipping parish development committees with skills for community mobilisation.

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

Building capacity of Community Based Groups in Financial management, lobbying and advocacy and proposal writing by LADA

oPromotion of human rights in the Communities Uganda Human Rights Commission and other Human Rights Activists

oDocumentation of self-help initiatives by Kanungu NGO/CBO Forum

oPromotion of Women's Rights by UWONET and other Women Organizations

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

1. Recovery of funds from 48 Youth supported groups under YLP

Kanungu supported 48 Youth Groups under Youth Livelihood Programme. Implementation guidelines requires 100% recovery of the support, but projects supported have not generated profits to enable groups to pay back in time

2. low turn up of community members for meeting

participants expect hand outs in form of allowances when called for meetings which the District cannot afford.

3.

Workplan 10: Planning

(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>	62,787	19,789	68,787
District Unconditional Grant (Non-Wage)	35,639	13,002	41,639
District Unconditional Grant (Wage)	27,148	6,787	27,148
<i>Development Revenues</i>	49,725	861	19,100
District Discretionary Development Equalization Grant	4,299	0	
Donor Funding	38,000	0	10,200
Locally Raised Revenues	7,426	861	8,900
Total Revenues	112,512	20,650	87,887
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	62,787	19,789	68,787
Wage	27,148	6,787	27,148
Non Wage	35,639	13,002	41,639
<i>Development Expenditure</i>	49,725	861	19,100
Domestic Development	11,725	861	8,900
Donor Development	38,000	0	10,200
Total Expenditure	112,512	20,650	87,887

Vote: 519 Kanungu District

Workplan 11: Internal Audit

<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>	99,899	40,374	120,318
District Unconditional Grant (Non-Wage)	9,100	7,716	15,000
District Unconditional Grant (Wage)	55,168	13,792	31,556
Locally Raised Revenues	16,457	0	16,457
Multi-Sectoral Transfers to LLGs	19,173	18,866	57,305
Total Revenues	99,899	40,374	120,318
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	99,899	40,374	120,318
Wage	64,271	22,895	69,361
Non Wage	35,628	17,479	50,957
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	99,899	40,374	120,318

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

The department received shs 40,374,000 which is 162% of the projected quarterly budget for 2016/2017. The over performance was due to the closure of books for the lower local Governments and on multisectoral transfers for increased auditing of secondary schools in urban councils. All the released funds were utilized

Department Revenue and Expenditure Allocations Plans for 2017/18

The internal audit department projects to receive and spend a total of 120,318,000 shillings which is 0.44% of the total District budget. The department will spend all the projected revenues on the recurrent expenditures.

The department has had an increase in budget for 2017/2018 as compared to the financial year for 2016/2017 of 20.4%. The increase is from the multisectoral transfers from the urban council due to enhance auditing and recruitment of audit staff in all urban councils

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Produced one fourth quarter audit report, audited 13 sub counties, 134 Primary schools, payroll and pension for July to September 2016.

Paid Salaries for audit staff, submitted annual work plan and internal audit reports, attended Local Government Internal Auditors Association (LOGIAA) General Meeting, attending meeting with Local Government audit committee and subscription to ICPAU and LOGIAA

Plans for 2017/18 by Vote Function

Production of four quarterly audit reports by auditing of 9 district departments, (health, Education, Finance, works and technical services, Administration Gender and community services, boards and commissions, production and natural resources. 13 sub counties, Health units Tertiary/Secondary and Primary schools. Payment of Salaries for audit staff. submission of audit report payment of subscription fees

Medium Term Plans and Links to the Development Plan

Improving service delivery through reporting and accountability.

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

Na

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

Vote: 519 Kanungu District

Workplan 11: Internal Audit

1. *Lack of transport means*

Affects timely performance of audit work especially in field visits in sub counties, primary and secondary schools and health units.

2. *n/a*

n/a

3. *Na*

Na