

# Vote: 598 Kalungu District

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## Structure of Performance Contract

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

### PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

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

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

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**Chief Administrative Officer/Accounting Officer**

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**Permanent Secretary / Secretary to The Treasury**

**Kalungu District**

**MoFPED**

**Signed on Date:** \_\_\_\_\_

**Signed on Date:** \_\_\_\_\_

# Vote: 598 Kalungu District

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

# Vote: 598 Kalungu District

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## PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

### NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

# Vote: 598 Kalungu District

## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	628,761	361,448	679,837
2a. Discretionary Government Transfers	1,798,602	1,047,368	2,165,061
2b. Conditional Government Transfers	12,091,861	9,086,258	14,334,353
2c. Other Government Transfers	1,810,586	965,812	1,354,379
3. Local Development Grant		476,208	0
4. Donor Funding	568,544	317,540	635,031
<b>Total Revenues</b>	<b>16,898,353</b>	<b>12,254,633</b>	<b>19,168,661</b>

#### Planned Revenues for 2016/17

Overall, the District expects to receive a total of shillings 19,168,661,000 from various revenue sources in Financial Year 2016/17, which is higher than the planned revenue in the approved Budget for Financial Year 2015/16. The increase is mainly due to some individual revenue sources increasing like salary enhancement for teachers and production staff, funding to the newly created Town council of Kyamulibwa T.C, among others. However, Other Government Transfers is expected to decrease due to s

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	873,810	491,411	2,199,902
2 Finance	287,834	191,141	258,151
3 Statutory Bodies	927,835	442,953	406,633
4 Production and Marketing	219,935	173,454	399,186
5 Health	2,916,363	1,840,029	2,879,344
6 Education	9,420,712	7,214,438	10,756,171
7a Roads and Engineering	891,817	562,462	822,759
7b Water	395,079	320,655	266,705
8 Natural Resources	368,198	95,757	628,794
9 Community Based Services	314,431	242,917	250,628
10 Planning	235,781	92,999	266,797
11 Internal Audit	46,558	19,488	33,591
<b>Grand Total</b>	<b>16,898,353</b>	<b>11,687,703</b>	<b>19,168,661</b>
Wage Rec't:	9,120,424	7,033,990	10,990,210
Non Wage Rec't:	4,973,567	2,940,607	6,071,779
Domestic Dev't	2,235,819	1,417,953	1,471,641
Donor Dev't	568,544	295,153	635,031

#### Planned Expenditures for 2016/17

Overall, the district's planned expenditure for FY 2016/17 will be 13% higher than the planned expenditure for FY 2015/16. The increase is as result of increased revenues which will cater for payment of salary enhancement to teachers, operation of the new Town Council (kyamulibwa T.C), among others. Due to a number of reforms in Local Government Financing by Central Government, some Grants for several departments will be consolidated and planned

# Vote: 598    Kalungu District

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## Executive Summary

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for under other departments like Administration,

# Vote: 598 Kalungu District

## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>628,761</b>	<b>361,448</b>	<b>679,837</b>
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,400	810	1,400
Animal & Crop Husbandry related levies	10,054	647	10,054
Application Fees	5,000	3,095	5,000
Business licences	22,126	6,590	22,126
Inspection Fees	1,000	240	1,000
Land Fees	5,500	209	5,500
Local Service Tax	81,455	66,137	81,455
Market/Gate Charges	23,436	12,315	23,436
Miscellaneous	429,663	247,912	470,740
Other Fees and Charges	26,293	18,950	36,293
Park Fees	1,560	0	1,560
Quarry Charges	1,584	450	1,584
Registration of Businesses	7,200	1,043	7,200
Rent & Rates from other Gov't Units	400	0	400
Royalties	8,690	1,999	8,690
Property related Duties/Fees	3,400	1,051	3,400
<b>2a. Discretionary Government Transfers</b>	<b>1,798,602</b>	<b>1,523,576</b>	<b>2,165,061</b>
District Discretionary Development Equalization Grant	476,208	476,208	122,581
Urban Unconditional Grant (Non-Wage)	126,566	91,479	195,609
Urban Discretionary Development Equalization Grant	0	0	85,211
District Unconditional Grant (Non-Wage)	371,525	270,874	493,637
Urban Unconditional Grant (Wage)	166,870	114,263	311,581
District Unconditional Grant (Wage)	657,433	570,751	956,442
<b>2b. Conditional Government Transfers</b>	<b>12,091,861</b>	<b>9,086,258</b>	<b>14,334,353</b>
General Public Service Pension Arrears (Budgeting)		0	256,217
Gratuity for Local Governments		0	275,954
Pension for Local Governments	436,779	200,086	214,997
Sector Conditional Grant (Non-Wage)	2,541,101	1,724,617	3,348,132
Sector Conditional Grant (Wage)	8,296,121	6,422,666	9,722,187
Support Services Conditional Grant (Non-Wage)	164,782	96,034	
Transitional Development Grant	23,000	17,250	97,348
Development Grant	630,079	625,605	419,519
<b>2c. Other Government Transfers</b>	<b>1,810,586</b>	<b>963,755</b>	<b>1,354,379</b>
Road fund (Access)	52,813	52,813	
Road fund (Access operational)	2,489	2,489	
Global fund	50,000	3,058	50,000
RECRUITMENT FUNDS FROM MOH	12,500	8,501	
Ministry of Water & Environment (LVEMP II)	271,131	134,376	542,262
Road maintainance	440,507	228,213	
YLP funds from MGLSD	114,866	97,042	114,866
Urban roads (operational)	8,922	3,259	
Urban Road funds	189,351	69,160	

# Vote: 598 Kalungu District

## A. Revenue Performance and Plans

UNEB CONTRIBUTION	10,000	10,446	
UNEB		0	10,000
GAVI	20,000	59,125	20,000
Allowances to medical workers	36,000	0	
Allowances for Medical workers		0	36,000
Road maintainence	20,757	6,567	
YOUTH GRANT FROM MINISTRY OF GENDER, LABOUR AND Social development	5,000	0	5,000
SFG -UNSPENT BALANCE		10,676	
UETCL Compensation- unspent		28,244	
Medical Supplies	576,251	249,786	576,251
<b>4. Donor Funding</b>	<b>568,544</b>	<b>317,540</b>	<b>635,031</b>
MRC	15,000	1,094	15,000
CDC	20,000	0	20,000
FORM X		0	42,500
WHO	20,000	24,036	20,000
MILDMAY	130,000	84,570	170,000
PACE	20,000	926	20,000
PREFA	60,000	11,978	60,000
UGANDA CARES	21,135	18,426	21,135
UNICEF	259,184	156,776	266,396
Form x, PLE Registration & Mock for Private schools	23,225	19,733	
<b>Total Revenues</b>	<b>16,898,353</b>	<b>12,252,576</b>	<b>19,168,661</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In Financial Year 2016/17, the District plans to collect Local Revenue that is 8 percent more than the amount planned to be collected in the approved budget of FY 2015/16. This is because the Annual update of the revenue register is being done and it reveals more revenue that had not been planned for/underestimated in the previous Financial Year. The increase is mainly in the categories of Miscellaneous and other fees & charges.

#### (ii) Central Government Transfers

Overall, Central Government Transfers planned for FY 2016/17 are expected to increase by 14 percent from the plan in FY 2015/16 Budget. The increase is attributed to some additional revenues like Pension arrears and gratuity for local governments, among others. However, Other Government Transfers are expected to reduce mainly due to a reduction in Indicative Planning Figures issued by Central Government.

#### (iii) Donor Funding

Overall, for FY 2016/17, the district expects a slight increase in donor funding from the level of FY 2015/16 arising out of the fact that some donors like Mildmay, PACE and UNICEF have promised the district more funding in the Financial Year 2016/17. Further, Form X funds are also expected to increase.

# Vote: 598 Kalungu District

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	813,324	643,671	2,106,153
District Unconditional Grant (Non-Wage)	114,631	139,961	64,985
District Unconditional Grant (Wage)	269,029	211,186	422,477
General Public Service Pension Arrears (Budgeting)		0	256,217
Gratuity for Local Governments		0	275,954
Locally Raised Revenues	65,234	28,135	61,634
Multi-Sectoral Transfers to LLGs	355,690	251,993	809,888
Pension for Local Governments		0	214,997
Support Services Conditional Grant (Non-Wage)	8,740	6,453	
Urban Unconditional Grant (Wage)		5,944	
<i>Development Revenues</i>	60,486	28,180	93,749
District Discretionary Development Equalization Grant	19,247	19,247	5,767
District Unconditional Grant (Non-Wage)		0	41,483
Locally Raised Revenues	38,597	8,934	19,515
Multi-Sectoral Transfers to LLGs	2,642	0	26,984
<b>Total Revenues</b>	<b>873,810</b>	<b>671,852</b>	<b>2,199,902</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	771,841	454,486	2,106,153
Wage	435,900	245,673	734,058
Non Wage	335,942	208,813	1,372,094
<i>Development Expenditure</i>	101,969	36,925	93,749
Domestic Development	101,969	36,925	93,749
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>873,810</b>	<b>491,411</b>	<b>2,199,902</b>

#### 2015/16 Revenue and Expenditure Performance up to March

By End of March 2016, the department had cumulatively received a total of shs.671,852,000/= from various sources making it 77% of the total annual budget. This is slightly above the expected 75 percent at half year. It is worth noting that some individual revenue sources performed more than the 75% expected by end of the quarter such as the District Unconditional Grant-Non wage which is 149%. This was caused by several emerging priorities under Administration like payment of court bailiffs and court awards.

On the other hand, some revenue sources performed below the expected level (of 75%) such as Multi-sectoral transfers to LLGs (development) which was because Lower Local Governments did not allocate funds to administration department as had been planned; Locally raised revenues which was due to generally poor performance by the district; among others.

The Department spent a total of 491,411,000 shillings making an overall 56 percent of the planned expenditure. Wages took a lion's share of the department's expenditure followed by Non Wage recurrent.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total of 2,199,902,000/= from various revenue sources. This is much higher than the planned revenues for the Financial Year 2015/16 because of several reforms at national level which consolidated funds from other departments under Administration department as support services funds.



# Vote: 598 Kalungu District

## Workplan 1a: Administration

The department expects to spend all the funds received and the biggest proportion will be spent on Non Wage expenditures. This is higher than the level of Financial Year 2016/17 due to the reasons given above.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1281 Local Police and Prisons</b>			
Function Cost (US\$ '000)	3,200	166,626	0
<b>Function: 1381</b>			
No. (and type) of capacity building sessions undertaken	3	1	50
Availability and implementation of LG capacity building policy and plan		Yes	
Function Cost (US\$ '000)	870,609	490,511	2,199,902
<b>Cost of Workplan (US\$ '000):</b>	<b>873,809</b>	<b>491,411</b>	<b>2,199,902</b>

### 2015/16 Physical Performance up to March

Salaries were paid on time and all newly recruited staff accessed the payroll. The Car Loan instalment for the quarter was fully paid. Monitoring was done and multi sector transfers to lower local governments were done. Staff skills enhancement was done under Capacity Building and revenue raised.

### Planned Outputs for 2016/17

Administration as a department intends to ensure salaries and Pension/Gratuity are paid to all eligible staff, continue to monitor and supervise decentralized services and to start construction of administration block.

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

None known at the moment.

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

#### 1. Unstable District Council

The district Council is characterised by many conflicts where councillors have on several occasions deliberately refused to sit in council meetings. Several Court cases are emerging and the district is paying court awards which affects service delivery.

#### 2. Inadequate Office Space

The district is housed by Buganda buildings which are also inadequate. Several staff share the offices despite the different schedule of duties however this has been budgeted for and construction will begin any time FY 2017/18

#### 3. Limited funds to run the department

Most funds have been used to pay court cases leaving the department with limited funds and hence hindering service delivery.

## Workplan 2: Finance

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 598 Kalungu District

## Workplan 2: Finance

### A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	257,770	164,119	246,924
District Unconditional Grant (Non-Wage)	45,180	18,593	34,219
District Unconditional Grant (Wage)	45,193	54,502	101,948
Locally Raised Revenues	5,857	11,257	10,457
Multi-Sectoral Transfers to LLGs	161,540	77,147	100,301
Urban Unconditional Grant (Wage)		2,621	
<i>Development Revenues</i>	30,065	27,022	11,226
Multi-Sectoral Transfers to LLGs	30,065	27,022	11,226
<b>Total Revenues</b>	<b>287,834</b>	<b>191,141</b>	<b>258,151</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	257,770	164,119	246,924
Wage	45,193	57,584	101,948
Non Wage	212,577	106,535	144,977
<i>Development Expenditure</i>	30,065	27,022	11,226
Domestic Development	30,065	27,022	11,226
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>287,834</b>	<b>191,141</b>	<b>258,151</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received shs. 191,141,000 against shs 287,834,000 which is at 66%. This performance is lower than the expected 75 percent mainly due to district unconditional Grant non wage which was partly reduced from central government and even the district allocated less than planned to the department due to emerging priorities elsewhere in other departments; and Multisectoral transfers to LLGs which allocated less of the funds to Finance department than what had been planned for.

Cumulatively the department spent shs 191,141,000 against the planned expenditure of shs 287,834,000 up to end of March 2016 which is 66% attributed to inadequate funding in unconditional grant nonwage. The biggest proportion of expenditure was on wages where some newly recruited staff were paid salaries that had not been planned for in the approved annual budget.

The department has no unspent balance

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department's overall expected revenues are less than the revenues in the planned Budget for the Financial Year 2015/16. This is partly because Lower Local Governments (Multi-sectoral Transfers to LLGs) plan to allocate less funds to activities under Finance department in the next Financial Year than in the ongoing Financial Year.

All the department's expected revenues will be spent on various planned activities aimed at achieving the overall targets already set. The biggest proportion of expenditure will be on non Wage recurrent. The development expenditure in the department will be done by Lower Local Governments.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 1481 Financial Management and Accountability(LG)**

# Vote: 598 Kalungu District

## Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/05/2015	16/03/2016	30/06/2017
Value of LG service tax collection	68927000	66136910	1445
Value of Hotel Tax Collected	0	0	2000000
Value of Other Local Revenue Collections	138447000	49234778	174000000
Date of Approval of the Annual Workplan to the Council	15/05/2015	14/03/2016	31/05/2016
Date for presenting draft Budget and Annual workplan to the Council	15/03/2015	16/03/2016	01/04/2016
Date for submitting annual LG final accounts to Auditor General	29/09/2015	15/01/2016	31/08/2016
<b>Function Cost (UShs '000)</b>	<b>287,834</b>	<b>191,141</b>	<b>258,151</b>
<b>Cost of Workplan (UShs '000):</b>	<b>287,834</b>	<b>191,141</b>	<b>258,151</b>

### 2015/16 Physical Performance up to March

Payment of salaries

Submitted semi annual accounts for F/Y2015/16

Mobilised and collected Local revenue specifically LSTand Operational permit.

Entry meeting with Auditor general and shared the outcome in management meeting

### Planned Outputs for 2016/17

The department intends to produce monthly, quarterly and annual Financial reports; prepare and submit Annual Final Accounts; Mobilize and Collect Locally Raised Revenue for the district on top of keeping Financial books up to date.

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

None known at the moment.

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

#### 1. Inadequate Office Space

The department and generally the district lacks enough space.

#### 2. Lack of Transport means for the department.

The Department does not have a functional motor vehicle hence making it difficult for local revenue mobilization in the entire district.

#### 3. Inadequate Funding

The funds allocated to the department are not adequate enough to carry out all the expected activities.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

# Vote: 598 Kalungu District

## Workplan 3: Statutory Bodies

	Budget	March	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	491,056	243,231	406,633
District Unconditional Grant (Non-Wage)	33,153	9,831	145,169
District Unconditional Grant (Wage)	178,493	87,167	136,752
Locally Raised Revenues	31,761	3,650	63,892
Multi-Sectoral Transfers to LLGs	102,713	62,307	60,820
Other Transfers from Central Government	12,500	8,501	
Support Services Conditional Grant (Non-Wage)	132,437	71,775	
<b>Total Revenues</b>	<b>491,056</b>	<b>243,231</b>	<b>406,633</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	927,835	442,953	406,633
Wage	178,493	87,167	136,752
Non Wage	749,342	355,786	269,881
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>927,835</b>	<b>442,953</b>	<b>406,633</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively, the department has so far received a total of 443,317,000 against 927,835,000 which is 48% performance and lower than the expected level. This low performance is attributed to poor performance by some revenue sources which include but not limited to: Pension and Gratuity for Local Governments where more were planned for but less were actually paid after verification. Less of Locally Raised Revenues were allocated to the department than planned for because the district generally collected little. However, Pension for teachers performed at more than the expected level, mainly because fewer teacher pensioners had been planned for than what actually were paid.

Cumulatively the department has spent a total of shillings 442,953,000 which is 48% of planned expenditure and lower than expected for reasons explained above. The biggest expenditure was on non wage recurrent.

The department has remained with a total of 364,000 as unspent balance for procurement of stationary for DSC and bank charges.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs. 406,633,000 from various revenue sources in Financial Year 2016/17. This is less than that of financial year 2015/2016 because funds for support services (for pension for teachers and other Local Government staff is budgeted for under Administration unlike in the previous financial year.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

# Vote: 598 Kalungu District

## Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	7	0	4
No. of Land board meetings	2	0	4
No. of Auditor Generals queries reviewed per LG	1	0	5
No. of LG PAC reports discussed by Council	4	3	16
<b>Function Cost (US\$ '000)</b>	<b>927,835</b>	<b>442,953</b>	<b>406,633</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>927,835</b>	<b>442,953</b>	<b>406,633</b>

### 2015/16 Physical Performance up to March

DSC has held meetings and recruited staff, contracts committee meetings have been held, land board meetings have been held DEC meetings have also been held. However, council and committee meetings have not sat yet.

### Planned Outputs for 2016/17

The department plans to recruit staff as guided by CAO's office, contracts committee and Land Board Meetings to be held, Council sittings and General Purpose committee meetings to be held.

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

No off-budget activities known to the department by now.

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

#### 1. Underfunding

Especially conditional Grants like bords and commissions, poor local revenue performance and unconditional grant.

2.

3.

## Workplan 4: Production and Marketing

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>195,542</i>	<i>167,103</i>	<i>362,680</i>
District Unconditional Grant (Non-Wage)	5,752	1,567	4,043
District Unconditional Grant (Wage)		89,599	90,904
Locally Raised Revenues	3,264	0	864
Multi-Sectoral Transfers to LLGs	18,254	12,571	15,201
Sector Conditional Grant (Non-Wage)	21,870	16,403	29,201
Sector Conditional Grant (Wage)	146,402	40,729	222,467
Urban Unconditional Grant (Wage)		6,233	
<i>Development Revenues</i>	<i>24,394</i>	<i>13,420</i>	<i>36,506</i>

# Vote: 598 Kalungu District

## Workplan 4: Production and Marketing

Development Grant	17,894	13,420	21,638
Locally Raised Revenues	6,500	0	6,500
Multi-Sectoral Transfers to LLGs		0	8,369
<b>Total Revenues</b>	<b>219,935</b>	<b>180,523</b>	<b>399,186</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>195,542</i>	<i>167,102</i>	<i>362,680</i>
Wage	146,402	136,562	313,371
Non Wage	49,140	30,540	49,309
<i>Development Expenditure</i>	<i>24,394</i>	<i>6,352</i>	<i>36,506</i>
Domestic Development	24,394	6,352	36,506
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>219,935</b>	<b>173,454</b>	<b>399,186</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received a total of shillings 180.523 million by end of the quarter, which is 82% of the annual planned revenue, slightly more than the expected level by the end of quarter three. This is attributed to urban unconditional Grant wage and district unconditional Grant wage for new staff who were recently recruited but had not been planned for. However, some revenue sources underperformed. For instance, Local Revenue performed at 0 %. Multisectoral transfers to Lower Local Governments also performed at less than expected level because LLGs allocated fewer funds to activities in the sector during the quarter. District unconditional Grant was also performed at less than expected (27%) mainly because the district re-allocated part of the grant towards paying part of the court award to Raphael Kisseka.

The department spent a total of shillings 173,454,000 which is 79% of the planned cumulative expenditure. The reasons for the underperformance are due to low performance in locally raised revenues and District Unconditional Grant Non-Wage presented above.

The department remained with unspent balance of shillings 7,069,000.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to operate a total budget of shillings 399.186 millions during FY 2016/17. 90.9% will be recurrent revenues, while 9.1% will be development revenues. Under RECURRENT REVENUES, 61.3% is from the Sector Conditional Grant (Wage); 0.87% from the Sector Conditional Grant (Non-Wage); 25.07% from the District Unconditional Grant (Wage), 1.1% is from the District Unconditional Grant (Non-Wage). 2.3% and 0.2% are Multi-Sectoral Transfers to LLGs and Local revenues respectively.

The funding expected under DEVELOPMENT REVENUES is; 59.3% from domestic development, 17.8% will be from Locally Raised Revenues and 22.9 will be multisectoral transfers to lower local governments. The department budget will not have any donor funding during the period in question.

The Departmental budget will therefore continue to be largely funded from the central government.

In terms of RECURRENT EXPENDITURE, 86.4% will be spent on wages, while 13.6% will be on non-wage activities. The non-wage activities will include, Agricultural extension services in lower local governments, District production management and coordination services at district level plus district commercial services, aimed at enhancing agribusiness, value addition and bulk marketing.

The DEVELOPMENT EXPENDITURE on the other hand, as indicated earlier is 100% domestically funded and will focus on supporting the district to improve in terms of breed improvement, disease and pest control and value addition.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

#### Function: 0181 Agricultural Extension Services

# Vote: 598 Kalungu District

## Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function Cost (US\$ '000)</b>	<b>18,254</b>	<b>5,816</b>	<b>242,848</b>
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	0	0	600
No. of livestock by type undertaken in the slaughter slabs	1300	4908	
No. of fish ponds stocked	0	6	
Quantity of fish harvested	0	26503	
Number of anti vermin operations executed quarterly	1	1	1
No. of parishes receiving anti-vermin services	2	2	
<b>Function Cost (US\$ '000)</b>	<b>199,930</b>	<b>167,638</b>	<b>146,079</b>
<b>Function: 0183 District Commercial Services</b>			
No. of trade sensitisation meetings organised at the district/Municipal Council	3	0	0
No of businesses inspected for compliance to the law	5	0	0
No of awareness radio shows participated in	1	0	0
No of cooperative groups supervised	4	2	4
No. of cooperative groups mobilised for registration	1	0	1
No. of cooperatives assisted in registration	5	0	5
No. of producer groups identified for collective value addition support	2	2	1
No. of value addition facilities in the district	2	2	0
A report on the nature of value addition support existing and needed	Yes	No	No
<b>Function Cost (US\$ '000)</b>	<b>1,752</b>	<b>0</b>	<b>10,260</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>219,936</b>	<b>173,454</b>	<b>399,187</b>

### 2015/16 Physical Performance up to March

Electricity was connected to the Departmental office. Three departmental staff meetings were conducted, Monitoring of departmental activities was done in all Lower Local Governments, Agricultural inputs delivered under Operation Wealth Creation were received, inspected, certified and distributed, Training of farmers on crop agronomy, livestock husbandry and fish farming continued. Crop, fisheries and livestock production statistics for the period in question was compiled and disseminated. The Commercial services section continued to supervise the Agro-Processing Facilities in Kyamulibwa and Lwabenge sub-counties.

### Planned Outputs for 2016/17

The department plans to procure equipment for storing and distributing semen to address the problem of livestock breed improvement. We also intend to procure equipment and machinery for enabling improved livestock feeds and feeding and pest and disease control. The district intends to address the knowledge and skill gaps in agronomy and husbandry practices at farm level through upscaling extension services under all sub-sectors. Efforts will also be directed towards control of pests and diseases, facilitating farmers access to improved inputs, planting and stocking materials through the Operation Wealth Creation intervention. The district intends to have four capacity building sessions to address performance gaps within the staff body, most of whom are newly recruited. Under the commercial services department, promotion of value addition, mobilisation of producer groups for bulk marketing and mobilisation for agri-business are going to be enhanced. Lastly, the district production office will also be supported to operate and execute its coordination and management role.



# Vote: 598 Kalungu District

## Workplan 4: Production and Marketing

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

Under the NAADS program / Operation Wealth Creation intervention, the Central Government through the district will supply assorted improved technologies to farmers in the district to spur increased production and productivity of enterprises like legumes and cereals, coffee, bananas, Horticulture, piggery, dairy and poultry, among others. BRAC Uganda Limited will also continue supporting active poor households in Lukaya Town Council through their nutrition project.

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

#### 1. Understaffing

The department still lacks Officers at Principal level to man the Sub-sectors at District level, a Senior Agricultural Engineer, an Entomologist, Veterinary Officers, Animal Husbandry Officer, and Assistant Agricultural Officer.

#### 2. Lack of facilitation for field staff

There is no facilitation for the existing sub-county staffs. Facilitation for staff at District level is also inadequate.

#### 3. Lack of equipment and transport.

The department lacks both office and field equipment plus transport to implement agricultural extension services.

## Workplan 5: Health

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

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,427,498	1,602,340	2,368,030
District Unconditional Grant (Non-Wage)	200	54	
District Unconditional Grant (Wage)		1,666	
Locally Raised Revenues	181	0	181
Multi-Sectoral Transfers to LLGs	21,925	14,712	14,835
Other Transfers from Central Government	682,251	311,969	682,251
Sector Conditional Grant (Non-Wage)	383,034	287,276	383,034
Sector Conditional Grant (Wage)	1,339,907	986,662	1,287,729
<i>Development Revenues</i>	488,865	248,520	511,314
Development Grant	9,997	9,997	0
Donor Funding	474,959	220,510	491,781
Multi-Sectoral Transfers to LLGs	3,909	18,013	19,533
<b>Total Revenues</b>	<b>2,916,363</b>	<b>1,850,860</b>	<b>2,879,344</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,427,498	1,601,506	2,368,030
Wage	1,339,907	987,495	1,287,729
Non Wage	1,087,591	614,011	1,080,301
<i>Development Expenditure</i>	488,865	238,523	511,314
Domestic Development	13,906	18,013	19,533
Donor Development	474,959	220,509	491,781
<b>Total Expenditure</b>	<b>2,916,363</b>	<b>1,840,029</b>	<b>2,879,344</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received a total of shillings 1,850,860,000 from various revenue sources which is 63



# Vote: 598 Kalungu District

## Workplan 5: Health

percent of the expected revenues by end of quarter Three. This is lower than the expected 75 percent performance at this stage because many individual revenue sources performed less than expected. For instance, there was no Locally Raised revenue(0%) allocated to the department during the quarter because the district had generated very little which was prioritized in other departments. District unconditional Grant-non wage(27%) also performed poorly because the district had to use most of this grant to settle financial obligations of court awards to Raphael Kisseka who won a case against the district. However, some revenue sources like Conditional Grant to PHC non wage, Conditional Grant to NGOs Hospitals, performed at the level expected by end of the quarter. The donor funding(46%) is still below the expected (75%) because of the delays in funding by implementing partners.

The department spent a total of shillings 1,840,029,000 which is 63% percent of the planned expenditure and therefore lower than the level expected at this stage of the financial year. Reasons for this are mainly due to low performance in revenues as explained above. The department has not yet spent the domestic development to ongoing negotiations to establish the true ownership of health facility land before the process of acquiring land titles.

The department received shillings 506,789,000(84%) of the planned revenues shilling 606875,000, this is lower than the expected 100% due to low district unconditional Grant wage and locally raised revenues given to the department for the above stated reasons, on the other hand, there was over performance due to other Multi sectoral transfers to lower local government.

The department had shillings 10,831,000 unspent due to delayed process of acquiring land titles.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department's expected revenues for Financial Year 2016/17 are more than the expected revenues for the ongoing financial Year. This is because of increase in donor funding in which Global fund is expected to add more funds to the district and more funding to Health Subdistricts. The biggest proportion of expenditure will be on wages for all staff, while non wage expenditure follows. Domestic Development expenditure takes the least proportion.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 0881 Primary Healthcare**

# Vote: 598 Kalungu District

## Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	268953207	1	576251000
Value of health supplies and medicines delivered to health facilities by NMS	307119292	11	
Number of outpatients that visited the NGO Basic health facilities	60000	28568	4200
Number of inpatients that visited the NGO Basic health facilities	4000	3174	4000
No. and proportion of deliveries conducted in the NGO Basic health facilities	1000	679	900
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1500	937	1500
Number of trained health workers in health centers	168	172	178
No of trained health related training sessions held.	0	0	4
Number of outpatients that visited the Govt. health facilities.	120000	90506	15000
Number of inpatients that visited the Govt. health facilities.		1596	2500
No and proportion of deliveries conducted in the Govt. health facilities	1800	1223	2000
% age of approved posts filled with qualified health workers	75	78	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	
No of children immunized with Pentavalent vaccine	4000	2889	4000
No of healthcentres constructed	5	0	
No of theatres constructed	1	0	
<b>Function Cost (UShs '000)</b>	<b>2,916,363</b>	<b>1,840,029</b>	<b>915,859</b>
<b>Function: 0882 District Hospital Services</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>186,987</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>1,776,498</b>
<b>Cost of Workplan (UShs '000):</b>	<b>2,916,363</b>	<b>1,840,029</b>	<b>2,879,344</b>

### 2015/16 Physical Performance up to March

Mass polio campaign was conducted(97%) and ongoing negotiation of land titles with land owners.

### Planned Outputs for 2016/17

Provide Health care to the population by promoting prevention, care and treatment; Immunize children.

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

mass immunization supported by Central Government through Ministry of Health, Rakai health sciences to train health workers and support Safe Male Circumcision. Recruitment by central government. Renovation and rehabilitation by Donors.

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

#### 1. Inadequate and Untimely PCH Funds

# Vote: 598 Kalungu District

## Workplan 5: Health

These (PHC) funds are inadequate and are often released late which delays implementation of planned activities.

### 2. Inadequate staff houses and old and state of infrastructures

The department has inadequate staff houses, old structures of health facilities

### 3. Very thin Budget for PHC Development Funds

This development fund budget was highly reduced which has hampered major development projects like construction of OPD and theatre plus renovation of health facilities.

## Workplan 6: Education

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

<i>US\$ Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	8,996,107	6,838,343	10,381,951
District Unconditional Grant (Non-Wage)	15,684	13,636	15,024
District Unconditional Grant (Wage)	40,376	16,839	27,961
Locally Raised Revenues	906	0	906
Multi-Sectoral Transfers to LLGs	19,454	8,448	16,193
Other Transfers from Central Government	10,000	10,446	10,000
Sector Conditional Grant (Non-Wage)	2,099,875	1,393,698	2,099,875
Sector Conditional Grant (Wage)	6,809,812	5,395,274	8,211,991
<i>Development Revenues</i>	424,605	476,301	374,220
Development Grant	273,188	273,188	189,249
Donor Funding	23,225	59,501	42,500
Multi-Sectoral Transfers to LLGs	128,191	132,936	72,471
Transitional Development Grant		0	70,000
Unspent balances – Conditional Grants		10,676	
<b>Total Revenues</b>	<b>9,420,712</b>	<b>7,314,644</b>	<b>10,756,171</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	8,996,107	6,836,691	10,381,951
Wage	6,850,188	5,412,114	8,239,952
Non Wage	2,145,920	1,424,577	2,141,998
<i>Development Expenditure</i>	424,605	377,747	374,220
Domestic Development	401,380	320,154	331,720
Donor Development	23,225	57,593	42,500
<b>Total Expenditure</b>	<b>9,420,712</b>	<b>7,214,438</b>	<b>10,756,171</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received a total of 7,314,644,000 shillings from various revenue sources making it 78 percent of the planned revenues in the approved budget. This is slightly higher than the expected revenue performance by end of quarter three mainly due to the following reasons: Donor funding where UNICEF sent more funds than what had been planned for and a supplementary budget has been done; conditional grant to SFG where all funds for the department for the whole Financial Year were remitted to the district in Quarter three to enable completion of capital projects by end of the Financial Year; Other transfers from Central government where all UNEB/PLE funds were remitted to the district in Quarter Two since that is the period in which PLE is done. However, some revenue sources performed at less than the expected level. For instance Local revenue due to generally poor performance by the district and hence none was allocated to the department and multisectoral transfers to LLGs where several LLGs allocated less

# Vote: 598 Kalungu District

## Workplan 6: Education

than what they had planned to education sector.

The department cumulatively spent a total of 7,214,438,000 which is 77 percent of planned expenditure. The biggest proportion of expenditure is on wages due to the many staff (mainly teachers) in the department.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department's expected revenues for Financial Year 2016/17 will be slightly higher than the current Financial Year's. The increase is mainly caused by wage enhancement of Teachers salaries and more donor funding since we expect more candidates to sit for examinations than FY 2015/2016.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	55900	55900	
No. of student drop-outs	90	23	
No. of Students passing in grade one	481	429	
No. of pupils sitting PLE	4650	0	
No. of classrooms constructed in UPE	8	8	2
No. of latrine stances constructed	10	10	0
<b>Function Cost (US\$ '000)</b>	<b>6,377,728</b>	<b>4,977,682</b>	<b>7,218,645</b>
<b>Function: 0782 Secondary Education</b>			
No. of teacher houses constructed	1	0	0
No. of students enrolled in USE	6350	6350	6600
<b>Function Cost (US\$ '000)</b>	<b>2,673,517</b>	<b>1,949,646</b>	<b>2,973,218</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	19	19	25
No. of students in tertiary education	300	300	300
<b>Function Cost (US\$ '000)</b>	<b>242,417</b>	<b>180,762</b>	<b>258,133</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	90	150	240
No. of secondary schools inspected in quarter	41	40	40
No. of tertiary institutions inspected in quarter	12	12	1
No. of inspection reports provided to Council	4	1	4
<b>Function Cost (US\$ '000)</b>	<b>127,050</b>	<b>106,347</b>	<b>306,175</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>9,420,712</b>	<b>7,214,438</b>	<b>10,756,171</b>

### 2015/16 Physical Performance up to March

1. Salaries paid to 1,079 Primary school teachers, 250 secondary school teachers and 19 Tertiary tutors.
2. U.P.E paid to 89 Primary schools and USE paid to 21 Secondary schools.
3. Tertiary capitation grant paid to Kabukunge Primary Teachers College.
3. Education activities monitored.

### Planned Outputs for 2016/17

One classroom block constructed and one double cabin pickup procured for the department to improve monitoring, inspection and supervision of education services in schools, register students for UNEB exams and ensure examinations

# Vote: 598 Kalungu District

## Workplan 6: Education

are done smoothly.

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

Text books provided by Ministry of Education, Rotary club to constructs 3 toilets and provide bio sun water filters to some schools plus hand washing facilities, provide sanitary pads to girls, and construct water facilities for communities; Muslim funders will construct mosques and water facilities in some Muslim founded schools; Karitas Maddo is also expected to support some schools in the above.

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

#### 1. lack of transport facilities

Have one very old vehicle

#### 2. Inadequate staff houses

Only 20 out of 90 schools have staff houses

#### 3. Inadequate textbooks

The ratio of textbooks to pupils is 1:5

## Workplan 7a: Roads and Engineering

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

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	137,517	63,966	822,759
District Unconditional Grant (Non-Wage)	9,164	3,496	6,405
District Unconditional Grant (Wage)	17,378	20,984	30,779
Multi-Sectoral Transfers to LLGs	78,807	21,397	20,737
Other Transfers from Central Government	32,168	18,088	
Sector Conditional Grant (Non-Wage)		0	764,839
<i>Development Revenues</i>	754,300	519,921	
Multi-Sectoral Transfers to LLGs	71,630	175,509	
Other Transfers from Central Government	682,671	344,412	
<b>Total Revenues</b>	<b>891,817</b>	<b>583,887</b>	<b>822,759</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	137,517	63,412	822,759
Wage	17,378	20,984	30,779
Non Wage	120,139	42,428	791,981
<i>Development Expenditure</i>	754,300	499,050	0
Domestic Development	754,300	499,050	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>891,817</b>	<b>562,462</b>	<b>822,759</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received a total of shillings 583,887,000 which is 65 percent of the annual planned revenues. This generally lower than the expected performance (of 75%) by end of the quarter due to poor performance of some revenue sources. For instance, Multisectoral transfers to LLGs where LLGs allocated less funds to Roads and Engineering department than what was planned for; District unconditional Grant non wage which was reduced from

# Vote: 598 Kalungu District

## Workplan 7a: Roads and Engineering

central government and even at district level, the grant was reduced to cater for emerging priorities in other departments. However, some revenue sources performed at a level more than expected. For instance, Multisectoral transfers to LLGs (development) because LLGs allocated more funds to the department than what had been planned for.

The department spent a total of 562,462,000 shillings which is 63 percent of the planned expenditure in the approved annual budget. The biggest expenditure was on development/capital projects. The department remained with unspent balance of 21,425,000 shillings which is committed funds to works which were still ongoing by end of the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

In Financial Year 2016/17, department expects to receive a total revenue slightly less than the one planned for Financial Year 2015/16. The decrease is mainly as a result of LLGs allocating less funds to activities in the sector in the next financial year than the current one. The biggest proportion of Expenditure will be on capital projects although the sector does not expect any donor funds.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481</b>			
No of bottle necks removed from CARs	4	14	21
Length in Km of Urban unpaved roads routinely maintained	46	9	15
Length in Km of District roads routinely maintained	366	52	396
Length in Km of District roads periodically maintained	0	190	89
<b>Function Cost (US\$ '000)</b>	<b>891,014</b>	<b>562,240</b>	<b>754,374</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>803</b>	<b>222</b>	<b>68,385</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>891,817</b>	<b>562,462</b>	<b>822,759</b>

### 2015/16 Physical Performance up to March

In this quarter 190 Km of roads were maintained using manual labour based and 6 Km of roads were maintained using mechanised maintenance.

The district grader broke down and there are no funds for its repair.

The Double cabin truck was maintained.

The roads maintained are;

1. mechanised maintenance

Kyamulibwa-Kiwaawo-Luvule and Kanwa-Namwanzi-Mabowa

2. Manual labour maintenance

Kateera- Bwanda - Bukalasa (Kadugala-Bwanda-Bukalasa) 7.80km,

Kitosi-Madalasati-Bulwadda 8.6km

Kyanagolo-Kiweesa 3.0km

Nuo-Kabale town board-Degeya 10.2km

Bulingo -Kalangal landing site 3.2km

Lukaya bulingo bukulula 11.7km

Bukiri-Kalumagga-Kigaju 7.00km

Villamaria-kitamba-Lukerere 15.00km

Ntale -kabungo-Bujubi 4.90km

Kitante -Kibisi 5.10km

# Vote: 598 Kalungu District

## Workplan 7a: Roads and Engineering

Kanyogonga-Kabugo-Kasuula 6.00km  
 Kyakibuta-Kambulala-Lusozi 4.40km  
 Mambaale-Kasembwera-Kiragga-Micucu 6.70km  
 Nabutongwa-Kalungu 3.50km  
 kaliiro \_ Nabutongwa-Bwasandeku 11.40km  
 Villamaria-kitamba-Lukerere 15.00km  
 Kyato-Bulenzi-Kyakibuta 8.60km  
 Kasuula-Lwanume-Bwesa 13.40km  
 Mambaale-Kisitula-Kabuye 4.10km  
 Kiwaawo-Maguluka-Lwanume 6.00km

### Planned Outputs for 2016/17

Maintenance of roads in the district, Opening of roads in some areas, supervise construction of works related projects in the district, and maintenance of the district road unit.

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

Maintenance of some district roads by Central Government's UNRA.

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

#### 1. Inadequate funding

Have more roads and cannot be done by the available funds

#### 2. Incomplete Road unit

have only the grader for spreading gravel, no equipments like compactor, excavator, water bouser, dump trucks which makes road opening, periodic maintenance and rehabilitation.

#### 3. Understaffing and poor staff structure

The current staffing structure caters for only the District Engineer, and engineering assistant (mechanical) yet there are several other staff required. Currently, it is only the Engineering assistant who is substantively appointed.

## Workplan 7b: Water

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

US\$ Thousand		2015/16		2016/17
	Approved Budget	Outturn by end March		Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>				
<i>Recurrent Revenues</i>	3,079	238		35,073
District Unconditional Grant (Non-Wage)	360	98		
Locally Raised Revenues	2,239	0		
Multi-Sectoral Transfers to LLGs	480	140		
Sector Conditional Grant (Non-Wage)	0	0		35,073
<i>Development Revenues</i>	392,000	366,727		231,632
Development Grant	329,000	329,000		208,632
Donor Funding	40,000	20,478		
Transitional Development Grant	23,000	17,250		23,000

# Vote: 598 Kalungu District

## Workplan 7b: Water

<b>Total Revenues</b>	<b>395,079</b>	<b>366,965</b>	<b>266,705</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>26,079</i>	<i>15,501</i>	<i>35,073</i>
Wage		0	0
Non Wage	26,079	15,501	35,073
<i>Development Expenditure</i>	<i>369,000</i>	<i>305,154</i>	<i>231,632</i>
Domestic Development	329,000	305,154	231,632
Donor Development	40,000	0	0
<b>Total Expenditure</b>	<b>395,079</b>	<b>320,655</b>	<b>266,705</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Department cumulatively received a total of 366,965,000 shillings from various revenue sources which is 93 percent of the planned revenue. This is far higher than the expected level by end of third quarter. This is attributed to the fact that Conditional Transfer for Rural water grant was all released to the district in third Quarter to enable completion of the planned projects before the end of the Financial Year. However, some revenue sources performed at less than the expected 75 percent level. For instance, Locally raised revenue was zero because the district performed poorly and therefore non was allocated to the departement. Multisectoral transfers to LLGs because LLGs allocated less to the water departemnt than what had been planned for.

The department spent a total of 320,965,000 shillings accounting for 81 percent of planned expenditure in the annual Approved Budget. The biggest proportion of expenditure was on capital projects. The department remained with unspent balance of 46,310,000 shillings.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The District under water department will in the FY 2016/17 receive a total revenue of 266,704,882= less than the planned revenues of UGX 329,000,000= mainly because the Development Grant was reduced by central Government to a tune of UGX 85,295,118. The biggest part of the department's expenditure of 208,632,000= will be on Capital projects, 23,000,000= for sanitation and Hygiene, with non wage expenditure taking the smallest share of 35,073,000=.

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

<i>Function, Indicator</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>

**Function: 0981 Rural Water Supply and Sanitation**



# Vote: 598 Kalungu District

## Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	108	30	25
No. of water points tested for quality	33	10	17
No. of District Water Supply and Sanitation Coordination Meetings	4	01	4
No. of sources tested for water quality	33	10	10
No. of water points rehabilitated	20	20	15
% of rural water point sources functional (Shallow Wells )	80	71	73
No. of water and Sanitation promotional events undertaken	125	0	07
No. of water user committees formed.	23	03	11
No. of Water User Committee members trained	23	10	07
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	00	0	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	10	0	05
No. of public latrines in RGCs and public places	01	0	01
No. of springs protected	00	0	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	10	04	03
No. of deep boreholes drilled (hand pump, motorised)	0	0	18
No. of deep boreholes rehabilitated	10	20	15
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	00	0	0
No. of dams constructed	00	0	0
<b>Function Cost (US\$ '000)</b>	<b>394,599</b>	<b>320,655</b>	<b>266,705</b>
<b>Function: 0982 Urban Water Supply and Sanitation</b>			
Length of pipe network extended (m)	00	0	0
Volume of water produced	00	0	0
No. of new connections made to existing schemes	00	0	0
<b>Function Cost (US\$ '000)</b>	<b>480</b>	<b>0</b>	<b>0</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>395,079</b>	<b>320,655</b>	<b>266,705</b>

### 2015/16 Physical Performance up to March

The department plans to construct 8 shallow wells and rehabilitate 12 deep boreholes in Lower Local Governments.

### Planned Outputs for 2016/17

The planned output for the FY 2016/17 include Construction of 03 mini boreholes ,03 deep boreholes , 01 rain water harvesting tank and rehabilitation of 15 deep boreholes.

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

None

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

#### 1. Office Space

# Vote: 598 Kalungu District

## Workplan 7b: Water

Lack of office space.

### 2. Water user Committee

Disintergration of formed water user committees since they operate on a voluntary basis.

### 3. Co-funding and payment of Operation and maintenance funds

The Community has negative attitude towards co-funding component towards water facilities and payment of operation and maintenance funds for minor repairs of water facilities.

## Workplan 8: Natural Resources

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

<i>US\$ Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>143,159</i>	<i>95,491</i>
District Unconditional Grant (Non-Wage)	3,811	1,088
District Unconditional Grant (Wage)	39,936	30,739
Locally Raised Revenues	349	100
Multi-Sectoral Transfers to LLGs	45,958	31,560
Other Transfers from Central Government	48,092	0
Sector Conditional Grant (Non-Wage)	5,012	3,759
Unspent balances – Other Government Transfers		28,244
<i>Development Revenues</i>	<i>225,039</i>	<i>134,376</i>
Locally Raised Revenues	2,000	0
Other Transfers from Central Government	223,039	134,376
<b>Total Revenues</b>	<b>368,198</b>	<b>229,866</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>143,159</i>	<i>94,577</i>
Wage	39,936	30,739
Non Wage	103,223	63,838
<i>Development Expenditure</i>	<i>225,039</i>	<i>1,180</i>
Domestic Development	225,039	1,180
Donor Development	0	0
<b>Total Expenditure</b>	<b>368,198</b>	<b>95,757</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department has so far received a total of 229,866,000 shillings which is 62 percent of the planned revenues in the annual approved budget. This low performance is attributed to: locally raised revenue because the district collected very little which was allocated to other departments other than Natural resources. Multisectoral transfers to lower local governments where by LLGs allocated none of the planned revenues to Natural Resources department. However, wage was more than planned because of the recruited extra staff who had not been planned for.

The department spent a total of 95,757,000 shillings which is 26 percent of planned expenditure in the approved budget. This low expenditure performance is partly due to poor performance in revenue for reasons given above. However, some funds had not yet been spent because works were still ongoing by the end of the quarter, especially LAVEMP II related projects.

### Department Revenue and Expenditure Allocations Plans for 2016/17

# Vote: 598 Kalungu District

## Workplan 8: Natural Resources

In FY 2016/17, the department expects to receive a total revenue much higher than the level planned for in the current Financial Year. This is mainly because of LVEMP funds expected to complete planned projects. Overall, expenditure will mainly be on capital projects with non wage expenditure taking the smallest proportion.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983</b>			
Area (Ha) of trees established (planted and surviving)	11	19	10
Number of people (Men and Women) participating in tree planting days	25	43	20
No. of Agro forestry Demonstrations	1	5	2
No. of community members trained (Men and Women) in forestry management	3200	82	4
No. of monitoring and compliance surveys/inspections undertaken	4	5	4
No. of Water Shed Management Committees formulated	12	2	1
No. of Wetland Action Plans and regulations developed	7	1	4
Area (Ha) of Wetlands demarcated and restored	25	0	8
No. of community women and men trained in ENR monitoring	12	0	2
No. of monitoring and compliance surveys undertaken	12	4	5
No. of new land disputes settled within FY	80	46	50
<b>Function Cost (US\$ '000)</b>	<b>368,198</b>	<b>95,757</b>	<b>628,794</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>368,198</b>	<b>95,757</b>	<b>628,794</b>

### 2015/16 Physical Performance up to March

Purchase and planting of tree seedlings in restoration of the degraded forest reserve was made. All staff salaries were paid. submission of the relevant reports to the line Ministries, Uganda Electricity Transmission Company Limited (UETCLtd) and Forest sector were done. Forest supervision was done in Nabijjoka local Forest Reserve. Establishment of a tree nursery was made. Review of project briefs was done and lastly, there was a joint inspection and monitoring by the National Environmental Management Authority (NEMA) and Kalungu District Local Government stakeholders in Lwera-Lukaya Town Council.

### Planned Outputs for 2016/17

Re-afforestation and maintenance of forests, implement LVEMP projects like construction of 2 valley tanks, purchase tree seedlings, constructing breeding centres for weevles, purchase boats and boat engines, construct office and store.

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

None so far known.

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

#### 1. budget constraints

The department is currently Underfunded which adversely affects service delivery.

#### 2. Lack of transport Means

The department lacks any form of transport yet it is field oriented.

# Vote: 598 Kalungu District

## Workplan 8: Natural Resources

### 3. Inadequate office space and equipments.

The department recently recruited staff but lacks enough office space and equipments to use like computers, desks, among others.

## Workplan 9: Community Based Services

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	99,941	71,634	109,875
District Unconditional Grant (Non-Wage)	7,664	2,087	5,780
District Unconditional Grant (Wage)	17,629	27,512	47,316
Locally Raised Revenues	3,027	0	627
Multi-Sectoral Transfers to LLGs	35,312	13,674	18,909
Other Transfers from Central Government	5,000	4,880	5,000
Sector Conditional Grant (Non-Wage)	31,309	23,481	32,242
<i>Development Revenues</i>	214,490	171,912	140,753
District Discretionary Development Equalization Gran	36,714	36,714	
Donor Funding	30,360	17,051	10,000
Multi-Sectoral Transfers to LLGs	32,550	25,985	11,539
Other Transfers from Central Government	114,866	92,162	114,866
Transitional Development Grant		0	4,348
<b>Total Revenues</b>	<b>314,431</b>	<b>243,546</b>	<b>250,628</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	99,941	71,092	109,875
Wage	17,629	27,512	47,316
Non Wage	82,312	43,580	62,559
<i>Development Expenditure</i>	214,490	171,826	140,753
Domestic Development	184,130	154,775	130,753
Donor Development	30,360	17,051	10,000
<b>Total Expenditure</b>	<b>314,431</b>	<b>242,917</b>	<b>250,628</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cumulatively, the department received a total of 243,546,000 shillings which is 77 percent of the annual planned revenues in the approved annual budget. In uarter Three, the department received a total of shillings 148,038,000 from various revenue sources making it 188 percent of the planned revenues in the annual approved budget of the current financial Year. This high performance is because some individual revenue sources performed notably higher than what was budgeted for and these include LGMSD (CDD) ,Wage,other transfers from central gov't (YLP) and multi sectoral transfers. This was because the given revenues were released wholesomely yet they had been planned to be released in 4 quarters. However,there are revenues that performed poorly and these include locally raised revenues and District unconditional grant non wage which was partially allocated for the part payment of Raphael Kisekka as a result of court awards in a case that the district lost to the former Speaker.

The department spent a cumulative total of shillings 242,917,000 which is 77 percent of the planned expenditure. The reasons for over performance are mainly as a result of high performance in some revenue for reasons given above. The department remained with unspent balance of 629,000 shillings.

# Vote: 598 Kalungu District

## Workplan 9: Community Based Services

### Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17, the department expects to receive a total revenue over 30 percent less than the planned revenue for FY 2015/16. the decrease in expected revenue is partly because LLGs allocated less funds to community department than they had done for FY 2015/16; and that the DDEG is no longer planned for under the department. Expenditure will majorly be done on development development projects with non Wage expenditure making the smallest proportion.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	6	2	5
No. of Active Community Development Workers	6	6	6
No. FAL Learners Trained	460	483	250
No. of children cases ( Juveniles) handled and settled	0	0	3
No. of Youth councils supported	2	0	
No. of women councils supported	2	0	2
<b>Function Cost (US\$ '000)</b>	<b>314,431</b>	<b>242,917</b>	<b>250,628</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>314,431</b>	<b>242,917</b>	<b>250,628</b>

### 2015/16 Physical Performance up to March

Women council facilitated to hold meetings and celebrate women's day, Trained FAL instructors, Facilitated groups to implement income generating projects under YLP, PWD special grant and Community Driven development.

### Planned Outputs for 2016/17

Implement the Youth Livelihood Project activities, support FAL classes, implement OVC and PWD related activities and mobilize communities for development activities.

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

Non so far known.

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

#### 1. Inadequate Transport means

The department lacks enough means of transport to implement field activities.

#### 2. Inadequate Office space

The available office space is inadequate for all staff.

#### 3. Inadequate funding for some Activities

The department gets very little Locally raised revenue which hinders implementation of some planned activities.

## Workplan 10: Planning

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 598 Kalungu District

## Workplan 10: Planning

### A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	<i>64,143</i>	<i>42,724</i>	<i>106,787</i>
District Unconditional Grant (Non-Wage)	12,977	4,790	70,984
District Unconditional Grant (Wage)	25,601	20,128	33,843
Locally Raised Revenues	1,960	0	1,960
Support Services Conditional Grant (Non-Wage)	23,605	17,806	
<i>Development Revenues</i>	<i>171,638</i>	<i>154,946</i>	<i>160,009</i>
District Discretionary Development Equalization Gran	164,121	154,946	51,902
Donor Funding		0	90,750
Locally Raised Revenues	7,517	0	17,357
<b>Total Revenues</b>	<b>235,781</b>	<b>197,670</b>	<b>266,797</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>64,143</i>	<i>43,671</i>	<i>106,787</i>
Wage	25,601	20,128	33,843
Non Wage	38,542	23,543	72,944
<i>Development Expenditure</i>	<i>171,638</i>	<i>49,328</i>	<i>160,009</i>
Domestic Development	171,638	49,328	69,259
Donor Development	0	0	90,750
<b>Total Expenditure</b>	<b>235,781</b>	<b>92,999</b>	<b>266,797</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Department cumulatively received a total of shillings 1907,670,000 from the various revenue sources, which accounts for 85 percent of the annual planned revenue in the approved budget. This performance is higher than the expected 75% level for quarter three due to the fact that development funds (LGMSDP) for quarter three and four were released together in third quarter.

In quarter three, the District received shs. 112,062,000 from various sources of revenue which accounts for 190 percent of the quarter plan. This is higher than 100 percent expected due to reasons mentioned above.

The department cumulatively spent shillings 92,999,000 by end of quarter three. This accounts for 39 percent of the planned expenditure in the approved annual budget. This is lower than 75 percent of the annual budget mainly due to delays in the procurement process because of failure to attract a suitable contractor for construction works which led to repeating the process.

In third quarter, the department spent shs. 45,776,000 which accounts for 78 percent of the quarter plan. This performance is lower than 100 percent expected due to reasons mentioned above.

The Department remained with unspent balance because some planned projects due to reasons mentioned above.

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17, the department expects to receive less funds than planned for in FY 2015/16. This is mainly because of a reduction in some sources like DDEG which was tremendously reduced. Main expenditure will be on development activities with expenditure on Non Wage activities taking the least proportion.

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

# Vote: 598 Kalungu District

## Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383</b>			
No of qualified staff in the Unit	3	2	3
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (US\$ '000)</b>	<b>235,781</b>	<b>92,999</b>	<b>266,797</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>235,781</b>	<b>92,999</b>	<b>266,797</b>

### 2015/16 Physical Performance up to March

1. Compiled Quarter two Budget Performance Progress Report (using the LGOBT) and Submitted to Ministry of Finance, Planning and Economic Development, OPM and Ministry of local Government.
2. Road works carried out on Kabaale-Maguluka - Kabuye
3. Projects monitored by DEC, CAO's Office, Internal Auditors and Finance departments.
4. Back up support provided to LLGs in Planning

### Planned Outputs for 2016/17

The department expects to clear the retention for activities of the previous financial 2015/2016 ( staff house construction at st. Kizito Lwengo and latrine construction at St. Jude Kisawo Primary schools respectively ),and road works on Kitabona - Namasavu road plus routine data collection among others.

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

The department does not expect any off-budget activities except monitoring and evaluation which is planned for under Administration

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

#### 1. Understaffing

The department has only two out of the five expected in the department

#### 2. Inadequate office space

The Office is overcrowded

#### 3. Lack of transport facilities

The department does not even have any form of transport

## Workplan 11: Internal Audit

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	46,558	19,489	33,591
District Unconditional Grant (Non-Wage)	7,668	2,389	6,210
District Unconditional Grant (Wage)	23,798	8,033	13,507
Locally Raised Revenues	2,071	760	2,071
Multi-Sectoral Transfers to LLGs	13,022	8,307	11,803



# Vote: 598 Kalungu District

## Workplan 11: Internal Audit

<b>Total Revenues</b>	<b>46,558</b>	<b>19,489</b>	<b>33,591</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>46,558</i>	<i>19,488</i>	<i>33,591</i>
Wage	23,798	8,033	13,507
Non Wage	22,760	11,455	20,084
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>46,558</b>	<b>19,488</b>	<b>33,591</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received shillings 19,489,000 from several sources accounting for 42% of the planned revenues in the approved budget. This is lower than the expected 75 percent at quarter 3 because all sources performed poorly. Locally raised revenue and district unconditional grant are some that performed poorly. This was because the district collected less local revenue and it was allocated to priority areas falling in other departments other than Audit. District unconditional grant non wage also was poor because a considerable amount was put in the pull to cater for the obligation of paying part of the court awards to one Raphael Kisekka. Multisectoral transfers to LLGs is low because LLGs allocated less funds to activities falling under audit department for these three quarters. Wage also was low because planned recruitment is not yet effected and therefore only one staff in the department remains and receives his salary.

The department spent almost all the funds received and therefore remained with unspent balance of 1,000 shillings only.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department's overall expected revenues for FY 2016/17 will be less than what was planned for FY 2015/16. This is attributed to LLGs allocated less fund to activities under Audit department for next Financial Year than the current level. However, District unconditional grant is planned to slightly increase. Expenditure will all be recurrent since the department does not have any development activities planned for.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	4	1	4
Date of submitting Quarterly Internal Audit Reports	15/10/2015	15/04/2016	
<b>Function Cost (US\$ '000)</b>	<b>46,558</b>	<b>19,488</b>	<b>33,591</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>46,558</b>	<b>19,488</b>	<b>33,591</b>

### 2015/16 Physical Performance up to March

Ten departmental reports and four subcounty audit reports were produced and forwarded

### Planned Outputs for 2016/17

Carryout and produce Quarterly Internal Audit reports for both the district and Lower Local Governments and submit the reports to relevant authorities.

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

Non so far known



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### ***Workplan 11: Internal Audit***

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

##### ***1. Inadequate Funding***

The department is one of the least funded. Locally Raised revenue is always not remitted to the department despite being planned for.

##### ***2. inadequate Transport Means***

The office does not have sound transport means to reach all the cost centres while carrying out routine audits.

##### ***3. Understaffing***

The department currently has only one staff doing all the work.