

Vote: 598 Kalungu District

Structure of Budget Framework Paper

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Foreword

The Budget framework paper in a decentralised environment provides a clear and logical linkage between the 5 year DDP and the budget as stipulated in the Local Government Act CAP 243. The process of developing a budget framework paper provides an opportunity for various stakeholders in the district to discuss developmental issues as a team in the budget conference and agree on a collective way forward. This is an indication that people's concerns are fully considered in the DDP. The document guides the district council to have focused and objective development. It gives an opportunity for indepth problem identification, analysis and strategy development that are consistent with the National Development Plan which is the overall development framework. Strategies have been designed to improve people living conditions raising their incomes by making markets accessible through road maintenance and rehabilitation. Support universal primary education which aims at reducing people's ignorance which at times lead to health problems and provision of free improved health services in order to reduce on the deaths. Kalungu District Council is therefore grateful to all the technical and political leadership for their contribution during the process of developing this document. Further gratitude goes to line ministries and other partners for technical guidance and resource support during this process.

Kyabaggu Richard, District Chairperson

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	679,837	165,053	745,375
2a. Discretionary Government Transfers	2,165,061	541,265	2,066,360
2b. Conditional Government Transfers	14,334,353	3,752,047	14,068,386
2c. Other Government Transfers	1,686,946	299,360	1,605,946
4. Donor Funding	635,031	93,293	523,731
Total Revenues	19,501,228	4,851,018	19,009,798

Revenue Performance in the first quarter of 2016/17

Overall, in quarter one, the District received a total revenue that was about 25 percent of the Annual Approved Budget of Financial Year 2016/17, as expected by end of Quarter One. However, it is worth noting that Other Government Transfers performed at 18 percent while Donor Funding performed at 14 percent of the annual budget. This is attributed to the fact that many ministries and donors were yet to remit funds to the District as pledged.

Planned Revenues for 2017/18

In Financial Year 2017/18, the District expects to receive slightly less revenues than the expected revenues for the current Financial Year (by 3 percent). This is because, overall, most individual revenue sources are expected to reduce as per the available Indicative Planning Figures. For instance, Donor Funding is expected to drop by about 23 percent because some donors have pledged less funds in Financial Year 2017/18 than in the current Financial Year. However, Locally Raised Revenues are expected to increase by 10 percent.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,199,902	334,460	2,104,151
2 Finance	258,151	79,719	145,658
3 Statutory Bodies	406,633	56,455	343,787
4 Production and Marketing	399,186	117,049	370,176
5 Health	2,879,344	490,556	2,656,872
6 Education	10,756,171	2,796,107	10,915,801
7a Roads and Engineering	822,759	137,162	801,379
7b Water	266,705	29,108	282,023
8 Natural Resources	628,794	31,664	604,593
9 Community Based Services	583,195	18,341	546,498
10 Planning	266,797	15,236	216,735
11 Internal Audit	33,591	7,854	22,124
Grand Total	19,501,228	4,113,710	19,009,798
Wage Rec't:	10,990,210	2,685,371	10,990,210
Non Wage Rec't:	6,071,779	1,290,336	5,798,531
Domestic Dev't	1,804,208	84,956	1,697,326
Donor Dev't	635,031	53,046	523,731

Expenditure Performance in the first quarter of 2016/17

In quarter one of Financial Year 2016/17, the District spent about 21 percent of the Annual planned expenditure. This is slightly less than the revenue received mainly because procurement process was still ongoing at evaluation of bids stage. Most of the expenditure in the Quarter was on wage recurrent followed by Non wage recurrent. Donor Development expenditure was the least performed due to the fact that many donors were yet to remit funds pledged to

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the district since they had not yet received

Planned Expenditures for 2017/18

Planned expenditure in Financial Year 2017/18 is expected to be slightly less than planned expenditure for Financial Year 2016/17 by about 3 percent. This is due to less overall revenues expected due to reasons explained above. Majority of expenditure will be on wages followed by Non-wage recurrent expenditure.

Medium Term Expenditure Plans

In the medium term, all expenditures will be made on items extracted from the Five Year District Development Plan.

Challenges in Implementation

Inadequate Office space is one of the challenges since the district is currently housed by Buganda kingdom Ssaza buildings which are also dilapidated. The other challenge is low Revenue base especially Locally raised Revenue. This may lead to many priorities not being funded.

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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	679,837	165,053	745,375
Market/Gate Charges	23,436	2,810	11,573
Rent & Rates from other Gov't Units	400	0	
Registration of Businesses	7,200	2,341	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,400	228	1,000
Quarry Charges	1,584	0	22,200
Public Health Licences		0	20,354
Royalties	8,690	301	
Miscellaneous	470,740	103,401	408,159
Property related Duties/Fees	3,400	3,458	28,000
Local Service Tax	81,455	47,636	80,327
Land Fees	5,500	1,043	7,500
Inspection Fees	1,000	0	
Business licences	22,126	1,800	68,522
Application Fees	5,000	604	6,000
Animal & Crop Husbandry related levies	10,054	0	1,000
Park Fees	1,560	900	3,840
Other Fees and Charges	36,293	530	82,900
2a. Discretionary Government Transfers	2,165,061	541,265	2,066,360
District Unconditional Grant (Wage)	956,442	239,111	956,442
Urban Discretionary Development Equalization Grant	85,211	21,303	74,662
District Unconditional Grant (Non-Wage)	493,637	123,409	438,643
District Discretionary Development Equalization Grant	122,581	30,645	105,427
Urban Unconditional Grant (Wage)	311,581	77,895	311,581
Urban Unconditional Grant (Non-Wage)	195,609	48,902	179,605
2b. Conditional Government Transfers	14,334,353	3,752,047	14,068,386
Transitional Development Grant	97,348	24,337	21,576
Sector Conditional Grant (Wage)	9,722,187	2,430,547	9,722,187
Sector Conditional Grant (Non-Wage)	3,348,132	813,329	3,672,272
Pension for Local Governments	214,997	53,749	214,997
Gratuity for Local Governments	275,954	68,989	0
Development Grant	419,519	104,880	437,353
General Public Service Pension Arrears (Budgeting)	256,217	256,217	0
2c. Other Government Transfers	1,686,946	299,360	1,605,946
Allowances for Medical workers	36,000	0	
UGANDA ROAD FUND		137,304	
GAVI	20,000	0	20,000
Global fund	50,000	0	10,000
Medical Supplies	576,251	37,698	576,251
YOUTH GRANT FROM MINISTRY OF GENDER, LABOUR AND Social development	5,000	0	
YLP funds from MGLSD	320,085	0	320,085
Unspent balances – UnConditional Grants		82	
Unspent balances – Other Government Transfers		107,481	
Ministry of Water & Environment (LVEMP II)	542,262	0	542,262
Unspent balances – Conditional Grants		1,794	
UNEB	10,000	0	10,000
UGANDA WOMEN ENTEPRENUERSHIP PROGRAMME (UWEP)	127,348	0	127,348
EMMERGENCY ROAD FUNDS FOR KYAMULIBWA S/C		15,000	

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A. Revenue Performance and Plans

4. Donor Funding	635,031	93,293	523,731
WHO	20,000	0	20,000
CDC	20,000	0	6,700
FORM X	42,500	15,065	42,500
MILDMAY	170,000	0	100,000
MRC	15,000	0	2,000
PACE	20,000	0	5,000
PREFA	60,000	24,460	60,000
Uganda Cares	21,135	0	21,135
UNICEF	266,396	50,950	266,396
Unspent balances - donor		1,530	
Unspent balances - conditional Recurrent		1,287	
Total Revenues	19,501,228	4,851,018	19,009,798

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The District received 25 percent of the Annual Planned locally raised revenue. The highest performing source was Local Service Tax (LST) which is deducted from civil servants by Ministry of finance and remitted to the district. However, several individual revenue sources performed poorly mainly because their seasons of good performance had not yet come. Performance was expected to increase in the subsequent months (Quarters).

(ii) Central Government Transfers

Many Central Government Transfers like Conditional Government Transfers, Discretionary Government Transfers, among others performed at the expected level by end of Quarter One (that is 25 percent of the Annual planned Revenue). However, Other Government transfers performed at 18 percent which is less than the expected 25 percent by end of Quarter one. This is mainly because some ministries like Ministry of Gender Labour and Social Development and Ministry of Water and Environment were yet to re

(iii) Donor Funding

Performance was less than expected mainly because many Donors were yet to receive funds from their funders and hence were yet to remit their pledges to the District.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District Expects to collect more revenues than planned revenues for Financial Year 2016/17. This is attributed to the more sources revealed by the comprehensive Revenue Assessment exercise recently concluded.

(ii) Central Government Transfers

Overall, Central Government transfers are expected to reduce in Financial Year 2017/18 as compared to expected revenues in Financial Year 2016/17. This is attributed to a reduction in Indicative Planning Figures (IPFs) on Grants such as Transitional Development Grant, Other Government transfers, among others.

(iii) Donor Funding

Expected Donor funds are less than the expectations for Financial Year 2016/17. The decrease is mainly in sources such as Centre for Disease Control (CDC), Mildmay Uganda, PACE, among others.

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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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,106,153	568,033
District Unconditional Grant (Non-Wage)	64,985	2,185
District Unconditional Grant (Wage)	422,477	66,833
General Public Service Pension Arrears (Budgeting)	256,217	256,217
Gratuity for Local Governments	275,954	68,989
Locally Raised Revenues	61,634	10,300
Multi-Sectoral Transfers to LLGs	809,888	106,789
Pension for Local Governments	214,997	53,749
Urban Unconditional Grant (Wage)		2,972
<i>Development Revenues</i>	93,749	24,086
District Discretionary Development Equalization Grant	5,767	1,442
District Unconditional Grant (Non-Wage)	41,483	10,371
Locally Raised Revenues	19,515	6,683
Multi-Sectoral Transfers to LLGs	26,984	5,590
Total Revenues	2,199,902	592,118
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,106,153	311,816
Wage	734,058	123,316
Non Wage	1,372,094	188,500
<i>Development Expenditure</i>	93,749	22,643
Domestic Development	93,749	22,643
Donor Development	0	0
Total Expenditure	2,199,902	334,460

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

The Department received a total of 592,118,000/= of the planned total budget from various sources making it 27 percent of the total annual budget. However, it is worth noting that much as the overall total made 27percent by end of quarter one, some individual revenue sources performed at more while others performed at less than the 25 percent expected level. For instance, General Public Service Pension Arrears was all received in quarter one (100%); District Unconditional Grant (non-wage) per

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department received about 27 percent of the Annual planned Revenues in the Approved Budget. This performance was contributed to by mainly sources such as General Public service Pension Arrears all of what was planned for the Financial Year was received in the Quarter. However, the department at the headquarters did not receive Locally Raised Revenue. The department spent 15 percent of the planned expenditure in the approved budget. This is because some expenditures were still awaiting compl

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries were paid on time, timely payment of 3 monthly Bank Charges using unconditional grant. The Car Loan instalment for the quarter was fully paid. Multi sector transfers to lower local governments were done.

Plans for 2017/18 by Vote Function

The Department expects to pay monthly Salaries for its Staff, Payment of Monthly Bank charges, Payment of pension and gratuity, carrying out staff development and training. Cordination and laising with line Ministries and payment of

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Workplan 1a: Administration

staff annual increments, arrears and allowances.

Medium Term Plans and Links to the Development Plan

The Department is expected to promptly submit quarterly reports to the respective line Ministries, Monthly payment of Staff salaries, monthly payment of pension, gratuity, staff annual increments and arrears; all of which are extracted from the Five Year District Development Plan.

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

None

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

1. Inadequate funds.

The Department has a challenge of limited funds which hinders staff trainings and development, payment of staff pension and gratuity on time and monitoring of staff performance monthly.

2. Inadequate Office Equipments

The department lacks office equipments such as computers, all the laptops are down and this hinders timely submissions of work, reports etc in the department.

3. Inadequate Office Space

The department has limited space for example the registry is so small yet there are lots of documents that are supposed to be kept there. This makes retrieving of documents so hard and it too reduces the safety of important documents.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousands	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	246,924	75,794	145,658
District Unconditional Grant (Non-Wage)	34,219	0	25,440
District Unconditional Grant (Wage)	101,948	18,759	101,948
Locally Raised Revenues	10,457	5,893	18,270
Multi-Sectoral Transfers to LLGs	100,301	50,056	
Unspent balances – Other Government Transfers		82	
Unspent balances – Unconditional Grants		82	
Urban Unconditional Grant (Wage)		922	
<i>Development Revenues</i>	11,226	4,586	0
Multi-Sectoral Transfers to LLGs	11,226	4,586	
Total Revenues	258,151	80,380	145,658
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	246,924	75,133	145,658
Wage	101,948	18,759	101,948
Non Wage	144,977	56,374	43,710
<i>Development Expenditure</i>	11,226	4,586	0
Domestic Development	11,226	4,586	0
Donor Development	0	0	0
Total Expenditure	258,151	79,719	145,658

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

As indicated in the table above, the department received a total of shillings 80,380,000 which accounts for 31 percent of the planned revenues. This is higher than the expected 25 percent by end of quarter one. The increase is attributed to

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Workplan 2: Finance

Locally raised revenue more of which was allocated to the department to cater for the annual accountable stationery and printing of the appraisal forms which was supposed to be a one-off activity for the entire Financial Year. Further. Lower Local Governments

Department Revenue and Expenditure Allocations Plans for 2017/18

The department's expected revenue amounts to 145,658,000 which is less than expected revenues for Financial Year 2016/17. The decrease in expected revenues is mainly as a result of Lower Local Governments allocating no funds in finance department. Their funds have been planned for in other departments.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Local Revenue collected, Final Accounts submitted, Accountable stationery procured.

Plans for 2017/18 by Vote Function

The departments plans to mobilize and collect local revenue (carry out local revenue enumeration exercise for purposes of updating and enhancing the local revenue register in place), prepare and submit final accounts to relevant authorities. Preparation of monthly, Quarterly, and Annual financial reports and submit to relevant authorities.

Medium Term Plans and Links to the Development Plan

Local revenue mobilization, Preparation and submission of financial reports to relevant authorities; all of which are extracted from the district five Year Development Plan.

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

The department in collaboration with GAPP programme plans to carry out a massive local revenue enumeration and mobilisation involving the district local revenue enhancement committee and the district political leaders at all levels

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

1. Political interference in local revenue enumeration and mobilisation

Political leaders mobilise taxpayers against providing relevant information to the enumeration committee and also mobilise them to fail the local revenue mobilisation and collection

2. Staff shortage in the department

This greatly affects the implementation of the departmental planned activities most of which have strict deadlines

3. Inadequate transport facilitation

Which greatly affects local revenue mobilisation and collection, the department has one old double cabin which most of the time is off the road due to mechanical problems

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	406,633	64,140	343,787
District Unconditional Grant (Non-Wage)	145,169	33,109	159,775
District Unconditional Grant (Wage)	136,752	27,110	136,752
Locally Raised Revenues	63,892	3,920	47,260
Multi-Sectoral Transfers to LLGs	60,820	0	
Development Revenues	0	2,054	0
Unspent balances – Conditional Grants		685	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – Other Government Transfers		685	
Unspent balances – UnConditional Grants		685	
Total Revenues	406,633	66,193	343,787
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	406,633	56,455	343,787
Wage	136,752	27,110	136,752
Non Wage	269,881	29,344	207,035
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	406,633	56,455	343,787

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

The Department received a total of shillings 66,193,000 from various revenue sources accounting for 16 percent. This is lower than the expected 25 percent by end of quarter one. The main reason for the low performance was that Lower Local Governments did not allocate any funds to statutory bodies department in the quarter yet they had planned for funds there. Locally Raised Revenue was generally low for the district and hence less was allocated to the department.

The department spent a total o

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects a total revenue that is 15 percent less than the expected revenues for Financial Year 2016/17. The reduction is attributed to the Lower Local Governments not allocating funds under Statutory bodies. The Department's major expenditure area will be Non-wage recurrent followed by wage recurrent expenditure. The Department has no Development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Local Government Public Accounts Committee sitting held, Council sessions held and sectoral committee meetings held. One meeting for District Service Commission held and one land board meeting held.

Plans for 2017/18 by Vote Function

The Department will hold a minimum of 6 District Council sittings, Staff recruitment, complete procurement of service providers for the district and Lower local Governments.

Medium Term Plans and Links to the Development Plan

Hold all mandatory council and standing committee sittings, procurement of service providers of goods and services. All are extracted from the Five Year District Development Plan.

(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. Understaffing

The Department has less staff than the establishment and hence work can sometimes be slow especially in procurement.

2. Inadequate Funds

The funds allocated to the department are not enough to carryout all the planned activities.

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Workplan 3: Statutory Bodies

3. inadequate Office Space

The department is spread across the dilapidated buildings of buganda. This makes work hard in most cases.

Workplan 4: Production and Marketing

(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>	362,680	110,448
District Unconditional Grant (Non-Wage)	4,043	0
District Unconditional Grant (Wage)	90,904	39,969
Locally Raised Revenues	864	0
Multi-Sectoral Transfers to LLGs	15,201	5,686
Sector Conditional Grant (Non-Wage)	29,201	7,300
Sector Conditional Grant (Wage)	222,467	55,617
Urban Unconditional Grant (Wage)		1,875
<i>Development Revenues</i>	36,506	12,819
Development Grant	21,638	5,409
Locally Raised Revenues	6,500	0
Multi-Sectoral Transfers to LLGs	8,369	7,326
Unspent balances – Conditional Grants		28
Unspent balances – Other Government Transfers		28
Unspent balances – UnConditional Grants		28
Total Revenues	399,186	123,267
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	362,680	109,723
Wage	313,371	97,461
Non Wage	49,309	12,262
<i>Development Expenditure</i>	36,506	7,326
Domestic Development	36,506	7,326
Donor Development	0	0
Total Expenditure	399,186	117,049

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

The department received shs.123,267,000 during the quarter, which is 31 percent of the annual planned revenues. This is more than the 25 percent expected level due to very high performance in some revenue sources. For instance, District Unconditional Grant wage which is due to the fact that some staffs' salaries had not been well captured at planning stage, hence an element of under budgeting. Efforts are already underway to ensure that the budget is revised to cater for the right staff wages.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department shall operate a total budget of shs. 370.176 millions. 93.7% of the budget is earmarked for recurrent activities, while 6.3% is for development activities. Of the recurrent budget, 90.5% is earmarked for wage expenditures, while only 9.5% is for non-wage activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Under District Production Management Services; We held one stakeholders planning meeting for OWC activities. We had three staff meetings, 4 OWC Coordination meetings and 1 general meeting for Agricultural Extension staffs in the District. We compiled and delivered all mandatory reports / workplans to the line ministry headquarters and its agencies, that is; NAADS Secretariate and NARO. We participated in 8 weekly management meetings, 3 Meetings of

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Workplan 4: Production and Marketing

the Technical Planning Committee, and attended 1

Plans for 2017/18 by Vote Function

Using the enhanced staffing levels, the department expects to strengthen agricultural extension services to the farming community. We expect enhanced surveillance and control of both livestock and crop pests and diseases. We will coordinate implementation of the OWC programme, with special effort on selection of beneficiaries, receipt and certification of the technologies delivered, support supervision and monitoring of the beneficiaries, and planning and review activities by stakeholders. We will

Medium Term Plans and Links to the Development Plan

All activities to be implemented are derived from the approved DDP for the implementation period.

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

The department expects to implement activities under the Agricultural Cluster Development Project (ACDP) and Operation Wealth Creation (OWC) / NAADS. The ACDP activities are expected to be funded by the World Bank through the Ministry of Agriculture, Animal Industry and Fisheries, while the OWC / NAADS activities are expected to be funded by GOU through the NAADS Secretariat.

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

1. Inadequate facilitation for agricultural extension staff.

There is inadequate facilitation for agricultural extension staff to enable the department to perform effectively. Currently on average each staff receives facilitation worth shs. 71,800/= for fuel, stationary and demonstration inputs each quarter.

2. Lack of office and field equipment.

We lack basic equipment like Global Positioning System, thermometers, water quality measuring equipment et. Cetra.to enhance delivery of agricultural extension services.

3. Inadequate transport facilities.

Most field staff lack motorcycles and besides those available are old and expensive to service and maintain. The department has only one vehicle, an old double cabin pick up, inherited from the NAADS program. This greatly reduces our mobility.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,368,030	455,576	2,276,391
District Unconditional Grant (Wage)		833	
Locally Raised Revenues	181	0	500
Multi-Sectoral Transfers to LLGs	14,835	3,681	
Other Transfers from Central Government	682,251	37,698	606,251
Sector Conditional Grant (Non-Wage)	383,034	91,346	381,911
Sector Conditional Grant (Wage)	1,287,729	321,932	1,287,729
Unspent balances – Other Government Transfers		42	
Unspent balances – UnConditional Grants		42	
<i>Development Revenues</i>	511,314	77,072	380,481
Donor Funding	491,781	75,410	380,481
Multi-Sectoral Transfers to LLGs	19,533	0	
Unspent balances – Conditional Grants		44	

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances - donor		1,530	
Unspent balances – Other Government Transfers		44	
Unspent balances – UnConditional Grants		44	
Total Revenues	2,879,344	532,648	2,656,872
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,368,030</i>	<i>452,574</i>	<i>2,276,391</i>
Wage	1,287,729	321,932	1,287,729
Non Wage	1,080,301	130,642	988,662
<i>Development Expenditure</i>	<i>511,314</i>	<i>37,982</i>	<i>380,481</i>
Domestic Development	19,533	0	0
Donor Development	491,781	37,982	380,481
Total Expenditure	2,879,344	490,556	2,656,872

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

Cumulatively, shillings 570,346,000 was received by the department from various revenue sources, which is 18 percent of the expected revenues by end of quarter one i.e. this is lower than the expected 25 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.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans to receive shs 2,656,872,000 FY 2017/18 of which 1,287,729,000 is for wages, 606,251,000 other transfers from central government and 380,481,000 from donor funding, this is less 3,561,595,000 FY 2016/17 because of the reduction in donor funding like Pace, MRC and other transfers from central government.

The department plans to spend Shs 2,656,872,000 FY 2017/18 which is 100% of the expected revenue, 1,287,729,000 salaries to be paid to staff and 988,662,000 to other non wage activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Planned projects of physical nature will be implemented in subsequent quarters due to late release of funds in addition to procurement process which is still ongoing.

Plans for 2017/18 by Vote Function

178 health workers salary paid, 184,131 outpatients seen in all health facilities and 7,918 children immunised.

Medium Term Plans and Links to the Development Plan

All planned outputs are extracted from the District five year development plan 2015/16-2019/20.

(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. Infrastructures

inadequate staff houses and old infrastructures

2. inadequate Transport

health facilities and HSDs have inadequate transport

3. inadequate staffing

Vote: 598 Kalungu District

Workplan 5: Health

the department has inadequate Askaris and Porters, also only 18% staffing at DHO's office.

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>10,381,951</i>	<i>2,758,382</i>	<i>10,686,013</i>
District Unconditional Grant (Non-Wage)	15,024	0	11,170
District Unconditional Grant (Wage)	27,961	5,647	27,961
Locally Raised Revenues	906	0	1,000
Multi-Sectoral Transfers to LLGs	16,193	2,850	
Other Transfers from Central Government	10,000	0	10,000
Sector Conditional Grant (Non-Wage)	2,099,875	696,887	2,423,891
Sector Conditional Grant (Wage)	8,211,991	2,052,998	8,211,991
<i>Development Revenues</i>	<i>374,220</i>	<i>94,982</i>	<i>229,788</i>
Development Grant	189,249	47,312	187,288
Donor Funding	42,500	15,065	42,500
Multi-Sectoral Transfers to LLGs	72,471	13,980	
Transitional Development Grant	70,000	17,500	
Unspent balances – Conditional Grants		375	
Unspent balances – Other Government Transfers		375	
Unspent balances – UnConditional Grants		375	
Total Revenues	10,756,171	2,853,364	10,915,801
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>10,381,951</i>	<i>2,758,382</i>	<i>10,686,013</i>
Wage	8,239,952	2,058,645	8,239,952
Non Wage	2,141,998	699,737	2,446,061
<i>Development Expenditure</i>	<i>374,220</i>	<i>37,725</i>	<i>229,788</i>
Domestic Development	331,720	22,660	187,288
Donor Development	42,500	15,065	42,500
Total Expenditure	10,756,171	2,796,107	10,915,801

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

The department received shs.2,853,364,000 from various sources which was 27%. This is above 25% expected at the end of the quarter one due to sector conditional grants at 33% because of the fact that these funds are sent on a term basis hence more had to be sent in the quarter , Donor funding at 35% (again this was released to the department based on term basis. However,some sources under performed like Locally Raised Revenue, because the district generally collected less and allocated less to t

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenues are from development revenues,District conditional grants for wage and non wage,Locally Raised Revenues,Donor development and other transfers from central government totalling to 10,915,801,000.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department conducted PLE Mocks for calnder year 2016 and the results are on file.

The mocks were marked centrally at St Cecillia Girls primary school.

The department conducted the beginning of Term meetong for all the head teachers of Kalungu District and had issues of quality education discussed.

The department carried out school inspection inspection and the inspection report is on file.

The department carried out school monitoring at the beginning of term to ensure teachers and pupils

Vote: 598 Kalungu District

Workplan 6: Education

Plans for 2017/18 by Vote Function

The planned outputs are for the monitoring and Inspection of schools. The payment of all staff salaries in Primary, Secondary, Tertiary and Education department staff at the district headquarters. The registration of PLE candidates, conducting PLE Mock examinations, and the conduct of PLE final examinations. The construction of SFG classrooms. And monitoring the usage of UPE grants, USE grants and Capitation grant to the Tertiary Institution

Medium Term Plans and Links to the Development Plan

The construction of SFG classrooms is in line with the five year DDP for the improvement of the learning environment for learning outcomes. The monitoring the usage of UPE grants, USE grants and Capitation grant to the Tertiary Institution ensures that regular attendance of both learners and teachers is attained for improved learning outcomes.

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

The construction of more VIP latrines by Rotary club of Kalisizo and the Rotary club of Lukaya in support with the Rotary club of Canada International. They also plan for provision of safe water sources in some selected schools in different subcounties. UNICEF also promised support in improving sanitation in schools. Water department to help in handwashing with soap initiatives. Faith based organisations to support some schools of their congregation.

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

1. Transport facilities

The department is promised to buy one vehicle yet all staff would have been availed with adequate transport facilities

2. Staffing in schools

The staffing approved positions stand at 148 which greatly affect the departmental performances

3. School infrastructure

The pupil classroom ratio are at 80:1 which is below the recommended national standards of 53:1. The staff houses are not there yet for staff retention they are needed. The pupil: stance ratio are averagely low at 80:1 which are unacceptable.s

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	822,759	197,637	801,379
District Unconditional Grant (Non-Wage)	6,405	0	4,762
District Unconditional Grant (Wage)	30,779	5,653	30,779
Locally Raised Revenues		0	1,000
Multi-Sectoral Transfers to LLGs	20,737	54,680	
Other Transfers from Central Government		137,304	
Sector Conditional Grant (Non-Wage)	764,839	0	764,839

Vote: 598 Kalungu District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	822,759	197,637	801,379
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	822,759	137,162	801,379
Wage	30,779	5,653	30,779
Non Wage	791,981	131,508	770,601
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	822,759	137,162	801,379

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

The department received a total of shillings 334,941,000 that is 24% of the annual budget and 96% of the planned quarter funds.

The expenditures were at 17% mainly because funds were received towards the end of the quarter.

The district managed to transfer all revenues to the LLGs and performed more than expected because of extra funding under emergency funding to Kyamulibwa subcounty.

The sector continues to receive no funding for the development projects and most funding is from the Uganda road

Department Revenue and Expenditure Allocations Plans for 2017/18

Kalungu district works and technical services expects to receive shs 801,379,371 of which;

Shs 764,838,587 is meant for the road maintenance and to be received from the Uganda roads fund.

Shs 30,778,652 will be used for the payment of salaries for the traditional staff

Shs 1,000,000 will be from locally raised revenue

Shs 4,762,132 as unconditional transfers from the central government.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

In this quarter 73.5 Km of district roads were maintained under routine labour based namely;

Lusango - Mugumba Earth 9.00, Kiteredde-Birongo-Nnunda Gravel 7.00, Bukiri-Kalumagga-Kigaju Gravel 7.00, Lukaya-

kansonkego-kyambala-kiwomya Earth 12.30, Kiryakuyenge-kabaale-Namusujja Earth 10.00, Kasambu-Namuliiro

3.60, Kaliiro - Nabutongwa-Bwasandeku 11.40, Kaliiro-Kakunyu-Kitamba 10.40, Lusango-Kinoni-Kyamulibwa 16.00

Swamp raising Kabisa - Kyondo 0.8 km in Kalungu Town council,

Mechanised maintenance

Plans for 2017/18 by Vote Function

The planned outputs are as below;

Spot gravelling of at least 20 km of the district roads.

Grading and Shaping at least 54km of the district roads and 21 km of the community access roads.

Routine labour based maintenance of at least 440 Km of the district roads

Payment of Salaries for twelve months of the traditional Staff.

Repair, Maintenance and routine servicing of the district road unit equipment.

Operation and maintenance of the district generator over the period of twelve months,

Maint

Medium Term Plans and Links to the Development Plan

This is provided through a thorough discussion of the plan through the relevant technical and planning committees, and other committees of council.

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

None.

Vote: 598 Kalungu District

Workplan 7a: Roads and Engineering

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

1. Inadquate funding

The low budget especially from the locally raised revenues make it imposible to implemet activities that are not funded from the government grants.

The road maintainance fund is also inadquate and hence most of our roads are seasonal roads

2. Incomplete road unit

There is production of not to standard work and delay in implmentation of the budgeted works at the required time. High costs in project implementation rising from the hire of some equipment.

3. Inadquate Staffing and poor office space

Proper Supervision and making timely reports is affected .

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:			
<i>Recurrent Revenues</i>	35,073	8,768	33,563
Locally Raised Revenues		0	500
Sector Conditional Grant (Non-Wage)	35,073	8,768	33,063
<i>Development Revenues</i>	231,632	57,989	248,460
Development Grant	208,632	52,158	226,884
Transitional Development Grant	23,000	5,750	21,576
Unspent balances – Conditional Grants		27	
Unspent balances – Other Government Transfers		27	
Unspent balances – UnConditional Grants		27	
Total Revenues	266,705	66,757	282,023
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	35,073	8,768	33,563
Wage		0	0
Non Wage	35,073	8,768	33,563
<i>Development Expenditure</i>	231,632	20,340	248,460
Domestic Development	231,632	20,340	248,460
Donor Development	0	0	0
Total Expenditure	266,705	29,108	282,023

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

During the quarter the district received a total of UGX 66,757,000 from central government as development grant and transitional development grant which is 25% of the annual approved budget as expected.

The sector spent a total of UGX 29,108,000 equivalent to 11% of the approved budget.

The department remained with unspent balance of UGX 37,595,000 an equivalent of 14%.The expenditure was not made for all the funds received because retention payments have not yet been made to service

Department Revenue and Expenditure Allocations Plans for 2017/18

During the FY 2017/18, the Department is expected to receive UGX 282,023,000= from Central government.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 598 Kalungu District

Workplan 7b: Water

Physical Performance in the first quarter of 2016/17

All planned software activities conducted such as District Water and Sanitation Co-ordination Committee meeting, District Advocacy meeting, Advocacy meetings for Lower Local Governments conducted. Community mobilization conducted for 07 villages to benefit from this year's projects and Water quality surveillance and testing conducted for 10 old water and sanitation facilities in the district (hardware component)

Plans for 2017/18 by Vote Function

The Department plans to Drill and Construct 5 deep bore holes, Construct 3 Communal rain water harvesting tank and rehabilitate 20 deep bore holes.

Medium Term Plans and Links to the Development Plan

Community Mobilisations and Sensitizations

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

Completion of two Valley tanks in Lwabenge Sub County under LVEMP 2 program.

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

1. Low funding

The department has experienced budget cuts from central government which hinders the implementation of other projects like piped water extensions and construction of valley tanks in water stressed sub counties.

2. Water User Committees

Disintergration of formed water user committees since they operate and manage water facilities on Voluntary mechanism

3. Vandalism

Constructed point water sources are vandalised

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>	81,532	25,634	62,331
District Unconditional Grant (Non-Wage)	3,870	0	2,877
District Unconditional Grant (Wage)	50,956	13,754	50,956
Locally Raised Revenues	49	0	5,000
Multi-Sectoral Transfers to LLGs	22,791	10,913	
Sector Conditional Grant (Non-Wage)	3,866	967	3,498
<i>Development Revenues</i>	547,262	321,849	542,262
Locally Raised Revenues	5,000	0	
Other Transfers from Central Government	542,262	0	542,262
Unspent balances – Conditional Grants		107,283	
Unspent balances – Other Government Transfers		107,283	
Unspent balances – UnConditional Grants		107,283	

Vote: 598 Kalungu District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	628,794	347,483	604,593
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	81,532	25,634	62,331
Wage	50,956	13,754	50,956
Non Wage	30,576	11,880	11,375
<i>Development Expenditure</i>	547,262	6,030	542,262
Domestic Development	547,262	6,030	542,262
Donor Development	0	0	0
Total Expenditure	628,794	31,664	604,593

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

The department of Natural Resources' total cumulative revenues for quarter one was UGX 347,483,000/= which represents 21% of the Departmental annual revenues and approved budget. The reason for the low performance was attributed to low collection of locally raised revenues in relation to what the District had planned to achieve. Therefore, the department was not allocated funds to perform its planned activities. District Unconditional grant non-Wage is at 0%, Other central Government transfer

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department of Natural Resources expects to get UGX 604,593,000/= as the total revenues. These expected funds are in form of District Unconditional Grant (Non-Wage), Locally raised revenues, District Unconditional Grant (Wage), Sector Conditional Grant (Non-Wage) for only Wetlands and other Transfers from Central Government which takes a very large portion of the proposed budget (UGX 542,262,000/=) but with less probabilities of receiving it since it comes as Development revenues.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Staff Salaries (Wage) and Monthly Bank charges have been paid in time. Two (2) Monitoring and Compliance surveys/Inspections have been conducted in Lwera Wetland system. Construction of two (2) water harvesting tanks and 10 improved energy saving stoves have been done with MAMUDEG (CBO). Coordination and liaison with line Ministries on work plan and activities of quarter one. Coordination of LVEMP II activities has been done together with support to Fisheries sub sector on water Hyacinth control

Plans for 2017/18 by Vote Function

The Department expects to pay monthly Salaries for its Staff, Payment of Monthly Bank charges, planting of 8 Hectares of trees for green cover improvement in the District. Establishment of one tree Demonstration Nursery, Restoration of 6 Hectares of degraded Wetlands, Settling of 60 land disputes in the entire District, Demonstration of improved energy saving stoves, Monitoring and Compliance Surveys, Inspections of all Development projects in the District, Coordination and liaison with line Ministries

Medium Term Plans and Links to the Development Plan

The Department is expected to promptly submit quarterly reports to the respective line Ministries, Conduct tree planting campaigns on quarterly basis, Monitoring, Restoration of the degraded wetlands in the District, Establishment of one Central tree Nursery, Settling of upcoming land disputes/ Wrangles in the District, Monthly payment of Staff salaries and Bank charges, Regulations on Development projects/ buildings without plans, Monitoring and inspection on compliance in the sectors of Forestry,

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

The Department has most of its proposed funds on the off-budget activities especially other Transfers from Central Government. The planned activities include, purchase of tree seedlings to promote tree cover in the District, Demonstrations on Improved alternative energy sources, Water harvesting technology, Construction of Stance Pit

Vote: 598 Kalungu District

Workplan 8: Natural Resources

Laterines to promote good sanitation in the District, Purchase of Survey equipments and Vehicle for the Department.

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

1. Inadequate funds.

The Department has only one Grant for the sector of Wetlands which has also been reduced from UGX 5M to 3m per year. Other sectors like Forestry, lands and physical planning depend on locally raised revenue which is at most times not available.

2. Transport

Natural Resources Department is the most field oriented department but poorly facilitated in terms of transport reaching to an extent of not having even abicycle to transport its staff in the field(forestry, lands, Env't & Wetlands and Physical planning)

3. Staffing

The Department is under staffed where you find one staff implementing activities of two staff which impacts negatively on the performance of various sectors especially Lands, Forestry and Physical planning.

Workplan 9: Community Based Services

(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>	109,875	25,944	89,065
District Unconditional Grant (Non-Wage)	5,780	0	4,297
District Unconditional Grant (Wage)	47,316	9,353	47,316
Locally Raised Revenues	627	200	2,000
Multi-Sectoral Transfers to LLGs	18,909	7,863	
Other Transfers from Central Government	5,000	0	
Sector Conditional Grant (Non-Wage)	32,242	8,061	35,451
Unspent balances – Other Government Transfers		234	
Unspent balances – UnConditional Grants		234	
<i>Development Revenues</i>	473,320	2,212	457,433
Donor Funding	10,000	0	10,000
Multi-Sectoral Transfers to LLGs	11,539	1,125	
Other Transfers from Central Government	447,433	0	447,433
Transitional Development Grant	4,348	1,087	
Total Revenues	583,195	28,156	546,498
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	109,875	17,216	89,065
Wage	47,316	9,353	47,316
Non Wage	62,559	7,863	41,749
<i>Development Expenditure</i>	473,320	1,125	457,433
Domestic Development	463,320	1,125	447,433
Donor Development	10,000	0	10,000
Total Expenditure	583,195	18,341	546,498

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

The department received shs. 28,156,000/= representing 5 percent of the annual approved budget of 583,195,000/=. This low performance is attributed to late release of funds which reached at the end of september hence not transferred to the department account in the first quarter. However, Lower Local Governments allocated more funds to the department more than what they had planned for. One of the reasons is that the activities planned for concentrated in

Vote: 598 Kalungu District

Workplan 9: Community Based Services

first quarter.

The department spent

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive higher development revenues than recurrent revenue and this is attributed to the availability of youth livelihood and women entrepreneurship grants. The department also expects to obtain locally raised revenue but actual realisation of these funds has always been a challenge due to limited local revenue collected. The total department expenditures are expected to fit within the expected total budget on assumption that funds will be released as planned for. Most

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 youth council held, 1 juvenile resettled, 2 children settled, 35 domestic cases handled.

Plans for 2017/18 by Vote Function

Implementation of Youth and women groups income generating projects, Facilitation of FAL classes, Arbitration of family and labor related conflicts, supporting youth, women and PWD councils, monitoring NGO/CBO work, conducting community mobilisation and sensitization meetings, follow up on youth and women groups.

Medium Term Plans and Links to the Development Plan

Implementation of Youth and women groups income generating projects, Facilitation of FAL classes, Arbitration of family and labor related conflicts, supporting youth, women and PWD councils, monitoring NGO/CBO work, conducting community mobilisation and sensitization meetings, follow up on youth and women groups.

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

Supporting OVC households with basic care by Mild May Uganda, provision of technical support on OVC data collection and management to District staff and CSOs by Mildmay Uganda.

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

1. Lack of transport

The department is increasingly funding community projects which need to continuously be monitored but the department has no vehicle which can readily be available to traverse the District.

2. Lack of local revenue

The department has always failed to implement activities planned under local revenue especially for sections which do not access any conditional grant and these include: Labour, older persons and culture.

3. shortage of staff

The available staff at Subcounty level have been assigned duties that overtake their principle responsibilities while some are assigned duties of CDOs but at the same time work as Parish chiefs for more than one parish.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	106,787	21,416	70,096
District Unconditional Grant (Non-Wage)	70,984	14,707	33,253
District Unconditional Grant (Wage)	33,843	6,709	33,843

Vote: 598 Kalungu District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	1,960	0	3,000
<i>Development Revenues</i>	<i>160,009</i>	<i>14,497</i>	<i>146,639</i>
District Discretionary Development Equalization Grant	51,902	12,975	50,759
Donor Funding	90,750	0	90,750
Locally Raised Revenues	17,357	0	5,130
Unspent balances – Conditional Grants		507	
Unspent balances – Other Government Transfers		507	
Unspent balances – UnConditional Grants		507	
Total Revenues	266,797	35,913	216,735
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>106,787</i>	<i>14,990</i>	<i>70,096</i>
Wage	33,843	6,709	33,843
Non Wage	72,944	8,281	36,253
<i>Development Expenditure</i>	<i>160,009</i>	<i>246</i>	<i>146,639</i>
Domestic Development	69,259	246	55,889
Donor Development	90,750	0	90,750
Total Expenditure	266,797	15,236	216,735

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

The Department received a total of shillings 35,913,000 from the various revenue sources, which accounts for 13 percent of the annual planned revenue of 266,797,000 in the approved budget and 52 percent of the quarter Budget. This performance is lower than the expected 25% level for quarter one due under performance in some revenue sources like Locally raised revenue and Donor funding from which nothing was realised, because the district had collected very little local revenue and hence allocate

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the department expects to receive less funds than planned for in FY 2016/17. This is mainly because of a reduction in some sources like DDEG and District unconditional grant Non-wage which was tremendously reduced. Main expenditure will be on developemnt activities with expenditure on Non Wage activities taking the least proportion.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1. Compilled Quarter four OBT report and Submitted to Ministry of Finance, Planning and Economic Development and OPM.
2. Monitored projects and Government Programmes in the District

Plans for 2017/18 by Vote Function

The department expects to clear the retention for activities of financial 2016/2017 (latrine construction at Kiwaawo Moslem Primary school) , Construct two 5-stance lined pit latrine at Namwanzi Primary school Bukulula Subcounty and Lugasa quran Primary school in Bukulula S/c

Medium Term Plans and Links to the Development Plan

All the activities in in the BFP are derived from the the 5-year DDP

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

No off-budget activities expected

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

1. Understaffing

Vote: 598 Kalungu District

Workplan 10: Planning

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

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>	33,591	7,854	22,124
District Unconditional Grant (Non-Wage)	6,210	0	4,617
District Unconditional Grant (Wage)	13,507	2,678	13,507
Locally Raised Revenues	2,071	0	4,000
Multi-Sectoral Transfers to LLGs	11,803	5,176	
Total Revenues	33,591	7,854	22,124
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	33,591	7,854	22,124
Wage	13,507	2,678	13,507
Non Wage	20,084	5,176	8,617
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	33,591	7,854	22,124

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

The department received a total of shillings 7,854,000 which accounts for 23 percent of the annual planned revenues. This is lower than the expected 25 percent because the department did not receive locally raised revenue and District unconditional grant during the quarter. However, Lower Local Governments allocated more funds to activities under Audit department more than what had been planned for.

The department spent all the funds that were received accounting for 23 percent of the planned

Department Revenue and Expenditure Allocations Plans for 2017/18

Internal audit department has an annual budget of shs 22,124,338 for financial year 2017/18 comprised of shs 13,507,103= for wage which is 61% of the total budget, and shs 8,617,235= for non wage which is 38.95% of the allocation on the total budget. The department plans to use shs 3,376,775.75 on salaries per quarter and shs 2,154,308.75= on non wage activities which is 25% of the planned revenues for the financial year.

The department plans to spend on payment of salaries for staff and adminis

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Audit of first quarter was completed and quarter one report is ready as we compile first quarter OBT. (it includes District and subcounty reports)

Plans for 2017/18 by Vote Function

Four internal audit reports produced inclusive of higher and lower local governments by verifying payment vouchers, monitoring implemented projects, compilation of Audit reports and submission to relevant authorities.

Vote: 598 Kalungu District

Workplan 11: Internal Audit

Medium Term Plans and Links to the Development Plan

Procure Laptop computer and Printer for the department,
Procure Furniture and fittings for the department,
Procure curtains for the department.

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

We are expecting intervention from GAAp funded by UNICEF and Ukaid to backstop in areas where the department still has gaps.

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

1. Inadequate Transport means

The department has one motor cycle yet there are two staff which is challenging to one officer when it comes to monitoring field activities.

2. Inadequate Office space

It is audit department in the district that lacks an office, we share with clerk to council. This puts our documents at risk because clerk to council receives a number of clients.

3. Capacity gaps

Books of accounts are never posted on time, implying that there is capacity gap to accounts assistants that needs to be closed by management.