

Vote: 599 Lwengo District

Structure of Budget Framework Paper

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

Vote: 599 Lwengo District

Foreword

"The contract form BFP is an important document that combines the budget framework paper, development plans and budgets into one document. It presents an opportunity to assess and evaluate performance on a quarterly basis. Lwengo District council is therefore grateful to all the technical and political leaders for the interest expressed during the process of development of this document. Further gratitude is extended to line ministries and other development partners for the technical guidance and resource support during this process

George Mutabazi_District Chairperson/Lwengo

Vote: 599 Lwengo District

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	830,164	137,567	829,434
2a. Discretionary Government Transfers	2,384,152	596,038	2,258,941
2b. Conditional Government Transfers	17,198,350	4,945,819	15,712,261
2c. Other Government Transfers	597,345	14,527	597,345
4. Donor Funding	489,990	0	489,990
Total Revenues	21,500,001	5,693,950	19,887,970

Revenue Performance in the first quarter of 2016/17

The district realised 26.5% of the approved annual budget of 21,500,001 this was due realisation of 100% of Annual receipts of General Public Service Pension Arrear(Budgeting) in Quarter one. However, there was less performance of 2.4% of other government transfers failure to receive funds from; from UNEB, Uganda Women Entrepreneurs Fund and on 3.5% of funds realised from Youth livelihood programme, no funds were received from Donors due to change in donor conditions and planning cycle.

Planned Revenues for 2017/18

In the FY 2017/18 the district expects to receive Shs. 19,887,970,000/= compared to Shs. 21,500,001,000 in 2016/17 representing a 7.5% decrease. This due to reduced; Locally raised revenues to 829,434,000 from 830,164,000, Discretionary Government transfers to 2,258,941,000 from 2,384,152,000, Conditional government transfers to 15,712,261,000 from 17,198,350. However Other government transfers and Donor funding will be maintained at the same levels of 2016/17 ie 597,345,000 and 489,990,000.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,990,283	181,222	995,035
2 Finance	570,418	114,621	655,794
3 Statutory Bodies	522,289	59,680	438,628
4 Production and Marketing	493,291	39,037	443,668
5 Health	2,155,884	405,531	2,222,502
6 Education	12,748,491	3,225,703	12,389,230
7a Roads and Engineering	985,639	99,223	993,404
7b Water	871,821	14,851	682,405
8 Natural Resources	110,368	11,520	84,492
9 Community Based Services	831,254	35,521	788,941
10 Planning	119,105	15,923	102,891
11 Internal Audit	101,158	17,928	90,982
Grand Total	21,500,002	4,220,759	19,887,970
Wage Rec't:	12,594,651	3,029,289	12,725,359
Non Wage Rec't:	5,833,393	1,091,634	5,013,679
Domestic Dev't	2,581,968	99,836	1,658,943
Donor Dev't	489,990	0	489,990

Expenditure Performance in the first quarter of 2016/17

By end of First Quarter the district had spent 74.1% of the receipts three quarters of which was spent on wages. The district also constructed a green house and a water tank. However, all of it could not be absorbed due to delayed project contract signing especially for project in works and education and pushed to quarter two. Of the Departments Education

Vote: 599 Lwengo District

Executive Summary

had the lion's share of 76.2% and Natural Resources had the least at 0.3%.

Planned Expenditures for 2017/18

The budget will be spent according to council's priorities; 64% on staff salaries, 10.8% on recurrent expenditure, 25.2% on Domestic development like construction of 1 District administration block (phase 2), 4 roads, 4 schools, departmental vehicles one for education and another for Finance, 4 pit latrines, 3 Solar powered boreholes in water. The district plans to spend Shs. 19,887,970,000/= compared to Shs. 21,500,001,000 in 2017/18 representing a 7.5% increment. Education will take 62% and Natural

Medium Term Expenditure Plans

With expected resources and strategic public private partnership, the District council will ensure that strategic objectives are achieved on social economic infrastructure like District block, pit latrines (30 to 60), classroom blocks (600 to 800) as well as building capacity of district staff, providing advisory, promotion of sanitation and hygiene, child birth registration and ensuring value for money. 25% of the budget will be committed to Infrastructure development, leading to increased Economic

Challenges in Implementation

1. Lack of office space for officers hinders the efficiency and outputs of the officers. 2. Inadequate transport facilities hinders the movement of officers to the field to supervise LLG officers and collection of reports 3. Understaffing at 58% in most of the departments this compromises output as one person, does work for like four officers 4. No primary data to be used for planning for the district leading poor planning that affects the performance of the district.

Vote: 599 Lwengo District

A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	830,164	137,567	829,434
Inspection Fees	7,025	217	7,025
Advertisements/Billboards	5,290	120	5,290
Agency Fees	330	0	
Animal & Crop Husbandry related levies	16,133	1,610	16,133
Application Fees	10,110	380	10,110
Business licences	113,215	4,674	113,215
Group registration		1,615	
Land Fees	9,500	4,127	9,500
Liquor licences	600	0	
Local Service Tax	91,076	37,925	91,076
Market/Gate Charges	216,607	43,177	216,607
Miscellaneous	67,497	14,656	67,497
Other Court Fees	1,380	0	1,380
Other Fees and Charges	110,880	9,057	110,880
Park Fees	88,356	10,435	88,356
Property related Duties/Fees	41,328	4,901	41,328
Refuse collection charges/Public convenience	16,500	4,599	16,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	8,647	75	8,847
Educational/Instruction related levies	10,000	0	10,000
Other licences	15,690	0	15,690
2a. Discretionary Government Transfers	2,384,152	596,038	2,258,941
District Discretionary Development Equalization Grant	184,325	46,081	148,432
Urban Discretionary Development Equalization Grant	67,659	16,915	53,444
District Unconditional Grant (Non-Wage)	642,861	160,715	592,453
Urban Unconditional Grant (Non-Wage)	152,475	38,119	127,781
Urban Unconditional Grant (Wage)	294,641	73,660	294,641
District Unconditional Grant (Wage)	1,042,190	260,547	1,042,190
2b. Conditional Government Transfers	17,198,350	4,945,819	15,712,261
Development Grant	716,291	179,073	790,312
Transitional Development Grant	991,348	241,205	21,576
General Public Service Pension Arrears (Budgeting)	267,085	267,085	0
Gratuity for Local Governments	310,744	77,686	0
Pension for Local Governments	145,872	36,468	145,872
Sector Conditional Grant (Non-Wage)	3,327,778	993,108	3,315,268
Sector Conditional Grant (Wage)	11,421,234	3,146,694	11,421,234
Support Services Conditional Grant (Non-Wage)	18,000	4,500	18,000
2c. Other Government Transfers	597,345	14,527	597,345
Youth Livelihood	418,872	14,527	418,872
UNEB	15,000	0	15,000
Uganda Women Entrepreneurship Programme	163,472	0	163,472
4. Donor Funding	489,990	0	489,990
GAVI	80,000	0	80,000
Global	30,000	0	30,000
Mildmay	35,000	0	35,000
Pace	8,690	0	8,690
Uganda Cares	7,300	0	7,300
WHO	36,000	0	36,000
UNICEF	293,000	0	293,000

Vote: 599 Lwengo District

A. Revenue Performance and Plans

Total Revenues	21,500,001	5,693,950	19,887,970
-----------------------	-------------------	------------------	-------------------

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

By the end of first Quarter 2016/17, the District had collected 16.6% (137,567 out of 830,164) of the anticipated annual local revenue in the financial year. This low performance in Local Revenue arose as a result of removal of agency fees, no revenue got from Education levies, liquor licences, other court fees, general reduced people's income and Drought also contributed much on the collections as most people's crops were destroyed.

(ii) Central Government Transfers

By the end of first Quarter 2016/17, the District had received 25% of the annual discretionary government transfers. Conditional government transfers the district received 28.8%, the high performance arose from general public service pension arrears (budgeting) that was fully realised by end of September 2016. Other central government transfers the district received 2.4%, the low performance arose from failure to receive funds from; funds from UNEB, UWEP and only 3.5% YLP.

(iii) Donor Funding

By the end of first Quarter 2016/17, the District had not received funds from donor funding budget. This performance was due to changes in donor funding conditions and budgeting cycle of the donors.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In FY 2017/18 the district expects to collect shs 829,434,000 which is 0.1% less than 2016/17, contributing 4.2% of the budget compared to 3.9% of FY 2016/17. This is 100% of all district revenue. This is because most of the local revenue sources have not changed due to change in climatic conditions since most of the tax payers depend on agriculture.

(ii) Central Government Transfers

There was an 8% decrease in Central government transfers due to an 8.6% reduction in Conditional central government transfers, 5.3% in Discretionary Government transfers but other government transfers were maintained. This due to a reduction in Urban unconditional grant (Non-wage), District discretionary development equalization grant and reduction in the transitional development grant. In FY 2017/18 Central government transfers will contribute 93.4% compared to 93.9% of FY 2016/17.

(iii) Donor Funding

The district in FY 2017/17 anticipates to get 489,680 which is the same as FY 2016/17 due to failure to attract other donors and the remaining Donor maintaining their funding levels.

Vote: 599 Lwengo District

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,545,986</i>	<i>584,144</i>	<i>981,608</i>
District Unconditional Grant (Non-Wage)	51,313	22,616	146,104
District Unconditional Grant (Wage)	118,683	29,663	118,653
General Public Service Pension Arrears (Budgeting)	267,085	267,085	0
Gratuity for Local Governments	310,744	77,686	0
Locally Raised Revenues	92,376	10,894	11,066
Multi-Sectoral Transfers to LLGs	559,914	139,733	559,914
Pension for Local Governments	145,872	36,468	145,872
<i>Development Revenues</i>	<i>444,297</i>	<i>110,401</i>	<i>13,426</i>
District Discretionary Development Equalization Grant	8,066	2,016	6,680
Multi-Sectoral Transfers to LLGs	8,231	8,017	6,746
Transitional Development Grant	428,000	100,368	
Total Revenues	1,990,283	694,546	995,035
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,545,986</i>	<i>173,206</i>	<i>981,608</i>
Wage	481,832	90,795	481,832
Non Wage	1,064,155	82,411	499,777
<i>Development Expenditure</i>	<i>444,297</i>	<i>8,016</i>	<i>13,426</i>
Domestic Development	444,297	8,016	13,426
Donor Development	0	0	0
Total Expenditure	1,990,283	181,222	995,035

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

By the end of the Quarter the department had realised Ushs 694,546,000/= which is 35% and 140% of the Annual (Ushs 1,990,283,000/=) and Quarterly budget (Ushs 497,571,000/=) respectively. This high performance was due to the release of pension arrears totaling to 267,085,000/=, against the planned quarterly of Ushs 66,771,000/=. 176% and 390% were also released as unconditional and multisectoral transfers respectively. Out of the total receipts, 36% was expended.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the department is to receive and Ushs 995,035,000/= which is a reduction of 50% from FY 2016/17. This is attributed to mainly the public service pension arrears, gratuity for local government and a new transitional development grant that were not budgeted for. Expenditure will mainly cater for; Administrative officers' movements, National functions, national Subscriptions, LC III courts and Area Land Committees inducted, needs assessment, induction of new staff, OBT Costs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the Quarter the department accomplished the following: Appraised 20 staff members, Facilitated payment of salary for 95 staff, paid 50 pensioners, carried out 3 monitoring visits to LLGs, trained 1 staff in records management, 5 Meetings and Workshops attended (JARD, LED, Local development financing initiative, ULGA, Financial reporting template), Administrative officers movements/communications facilitated, subscription made to ULGA, security for districts assets provided, pensioners paid.

Plans for 2017/18 by Vote Function

Vote: 599 Lwengo District

Workplan 1a: Administration

The department in 2017/18 will maintain CAO's Vehicle, monitor District and Lower local government programmes, pay national subscriptions, facilitate LC III Court and Subcounty Area land committees, recruit new staff and induct them, build capacity of staff, pay district utilities and manage staff welfare.

Medium Term Plans and Links to the Development Plan

The department plans to construct a registry to strengthen record keeping and install a computerised database to improve Human resource monitoring, strengthen capacity building by engaging employees more to maximise their potential to serve the Lwengo population better.

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

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

1. UNDERSTAFFING

The department's staffing level is 58% implying that there is a big manpower gap.

2. LACK OF ENOUGH OFFICE SPACE

The department lacks enough space for its staff.

3. CAPACITY GAP IN SOME CRUTIAL AREAS

Staff capacity gaps include; data capture, Staff appraisal, computer skills, development planning, OBT.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	567,147	126,941	655,493
District Unconditional Grant (Non-Wage)	91,195	24,473	79,496
District Unconditional Grant (Wage)	77,056	19,264	125,623
Locally Raised Revenues	39,859	17,691	51,484
Multi-Sectoral Transfers to LLGs	359,037	65,513	398,890
<i>Development Revenues</i>	3,271	667	301
Multi-Sectoral Transfers to LLGs	3,271	667	301
Total Revenues	570,418	127,607	655,794
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	567,147	114,354	655,493
Wage	174,568	42,471	223,133
Non Wage	392,579	71,883	432,360
<i>Development Expenditure</i>	3,271	267	301
Domestic Development	3,271	267	301
Donor Development	0	0	0
Total Expenditure	570,418	114,621	655,794

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

At the end of the first quarter, the department received shs 127,607,000 which is 89% of shs 142,604,000 expected to be received. This lower performance was attributed to multisectoral transfers which was lower than expected. However, local revenue exceeded the planned figure by 78% (178%) due to allocating more local revenue for production of accountable stationary for both the district and LLGs. The expenditure was at 80% shs 114,621,000 of the funds received shs 127,607,000.

Vote: 599 Lwengo District

Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The District expects to raise shs 615,935,000/= from Local revenue, District unconditional grant (wage), District Unconditional Grant Non wage and Multi-sectoral transfers compared to Shs 570,418,000/= of the previous year which is an increase of 8% of the previous budget. This is mainly attributed to expected increase in local revenue. The above funds will be spent on wages which is 36% of the total revenue, non wage is 63.7% and development which is 0.3%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department did the following activities; Submitted the Annual performance report on 31/08/2016, collected local service tax, 6 supervisions and monitoring visits of LLGs, prepared Final Accounts for financial year 2015/16. Prepared 3 monthly and 1 quartely financial reports, mobilised revenue in 6 LLGs, attended 2 council and 3 commitees meetings, prepared and finalised Contract Form B for the district.

Plans for 2017/18 by Vote Function

The key planned outputs for F/Y 2017/18 are: books of accounts prepared, monthly, quarterly and annual statements prepared and submitted, staff monitored, salaries paid, Furniture and stationary procured, tax payer sensitised, revenue collected, work plans and budgets prepared, payments made, projects monitored, URA returns filed and vehicle purchased.

Medium Term Plans and Links to the Development Plan

Increase local revenue base through sensitisation of tax payers and law enforcement to non compliant tax payers, ensuring efficiency and effectiveness through monitoring of projects and mentoring of staff.

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

Not Applicable.

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

1. Transport

The Department lacks a vehicle for revenue mobilisation and office routine work.

2. Office space

The office space is very small for all staff and lacks a store and strong room for safe custody of District assets.

3. Inadequate staff

The Department does not have adequate staff in established posts.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	522,289	119,413	438,628
District Unconditional Grant (Non-Wage)	227,853	68,267	163,365
District Unconditional Grant (Wage)	47,941	11,985	47,940
Locally Raised Revenues	124,110	14,408	120,207
Multi-Sectoral Transfers to LLGs	122,386	24,753	107,116

Vote: 599 Lwengo District

Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	522,289	119,413	438,628
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	522,289	59,680	438,628
Wage	85,066	2,136	85,066
Non Wage	437,224	57,544	353,562
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	522,289	59,680	438,628

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

The department received 91% against the budgeted funds due to low locally raised revenue amounting to 46%. However, we received 100% wages and 120% unconditional grant non-wage because a greater amount of ex-gratia for political leaders was sent during first quarter. The was noted low expenditure on wage at 3% Annually and 10% Quarterly because some political leaders had not been paid their salaries. Leaving an unspent balance of 59,733,000(11%).

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive 452,798,310/= which is a 13.3% decrease compared to 522,289,479/= for FY 2016/17. This is due to the reduction in unconditional grant non-wage from 227,852,618/= to 163,365,176/= and no unspent balances of local revenue. However, we are expecting to receive 120,206,645/= from local revenue which will be spent on running council activities as planned in the annual workplan.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Cleared 14 land applications, held 1 land board meeting, two council standing committees were held on 21st July and 21st September 2016 and one council meeting held on 25th August 2016 at the District headquarters. 2 Monitoring visits to LLGs were done.

Plans for 2017/18 by Vote Function

Six council standing committee, twelve executive and six council meetings will be held four land board meetings, at least four public accounts committee meetings, six district service commission and eight contracts committee meetings held. Building capacity of councilors and other statutory committee members, ordinances drafted and processed office furniture in the office of the district chairperson procured, one computers laptop procured, at least 2 exposure tours for councilors facilitated.

Medium Term Plans and Links to the Development Plan

The council activities will be implemented basing on how they were planned in the annual department work plan and the district five year development plan.

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

Nil

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

1. inadequate funding

The funds allocated to the department(20%) of the locally raised revenue as in accordance with the finance and accounting regulations is far below that cannot effectively meet council activities.

2. inadequate working space

Vote: 599 Lwengo District

Workplan 3: Statutory Bodies

Lack of enough office space and other council activities that are detrimental to effective service delivery.

3. low wage bill

The wage bill allocated to the district is generally low that cannot allow recruitment of adequate staff and the department has remained under staffed which affects performance.

Workplan 4: Production and Marketing

(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>	452,786	109,364	401,763
District Unconditional Grant (Non-Wage)	5,757	0	304
District Unconditional Grant (Wage)	101,092	25,273	52,556
Locally Raised Revenues		0	1,230
Multi-Sectoral Transfers to LLGs	17,799	2,056	17,799
Sector Conditional Grant (Non-Wage)	42,392	10,598	44,128
Sector Conditional Grant (Wage)	285,746	71,437	285,746
<i>Development Revenues</i>	40,505	10,126	41,905
Development Grant	40,505	10,126	41,905
Total Revenues	493,291	119,490	443,668
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	452,786	39,037	401,763
Wage	386,838	38,898	338,302
Non Wage	65,948	140	63,461
<i>Development Expenditure</i>	40,505	0	41,905
Domestic Development	40,505	0	41,905
Donor Development	0	0	0
Total Expenditure	493,291	39,037	443,668

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

We received 24% (119,490,000/=) of the total budget (493,291,000); which is also 97% of the quarterly budget. The short fall (3%) is as a result of low outturn from Multi-sectoral sector(46%).

Department Revenue and Expenditure Allocations Plans for 2017/18

The 2017/18 FY production and marketing annual budget decreased by 10 % (443,668,000 from 493,291,000) overall budget due to decrease in District Un conditional grant non-wage (101,092,000 to 52,556,000. However, there was an increase in the sector conditional grant wage (44,128,000) and 1,230,00 that was not in the previous budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The major activities in the quarter were mainly verification of farmers preparedness for the seasons plantings especially for inputs/ planting materials received from MAAIF /NAADS and UCDA. Others included staff meetings, surveillance on diseases and pests of both crop and livestock, enforcement on fish and livestock regulations.

Plans for 2017/18 by Vote Function

The 2017/18 sector budget will be spent on the payment of salaries, provision of advisory services to 250,000 farmers, farmer institution development , support of 3 vulnerable groups, surveillances on pests and diseases, training of farmers and staff, inspection and monitoring, enforcement of bye-laws, study tours. Training and sensitization on value addition, trade and development, market linkage service provision.

Vote: 599 Lwengo District

Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

The 2016/17 annual budget is a resolution of council action taken. It's linked to DDPII because all the development projects are extracted from the District 5 year development plan (2015/16- 2019/2020, which have similar codes in the District budget.

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

Support to vulnerable people by COTFONE and Send A Cow project by Heifer International and MADDO.

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

1. Prolonged Dry spell and Drought

Long sunshine periods which take 1-2months without and hence make retardation in plant growth.

2. Continous out break of pests and diseases

Pest and diseases cause poor quality of produce and also reduce yield

3. Inadequate staff

Enforcement of by laws and assurance of quality is compromised

Workplan 5: Health

(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>	1,728,558	425,866	1,728,635
District Unconditional Grant (Non-Wage)	3,458	330	2,304
Locally Raised Revenues		0	1,230
Multi-Sectoral Transfers to LLGs	54,000	11,187	54,000
Sector Conditional Grant (Non-Wage)	242,806	57,275	242,806
Sector Conditional Grant (Wage)	1,428,294	357,074	1,428,294
<i>Development Revenues</i>	427,326	22,078	493,867
Donor Funding	406,990	22,078	484,990
Multi-Sectoral Transfers to LLGs	20,336	0	8,877
Total Revenues	2,155,884	447,944	2,222,502
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,728,558	405,531	1,728,635
Wage	1,428,294	357,074	1,428,294
Non Wage	300,264	48,458	300,340
<i>Development Expenditure</i>	427,326	0	493,867
Domestic Development	20,336	0	8,877
Donor Development	406,990	0	484,990
Total Expenditure	2,155,884	405,531	2,222,502

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

By the end of the Quarter the department had realised Ushs 447,944,000/= which is 21% and 83% of the Annual (Ushs 2,155,884,000/=) and Quarterly budget (Ushs 538,971,000/=) respectively. This low performance was due to low receipts from district unconditional grant non-wage at 38%, low donor funding of 22% and no receipts for multi sectoral transfers on development, however there was noted high performance for sector conditional grant non-wage that was at 100% during the Quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 599 Lwengo District

Workplan 5: Health

The health sector's budget performance for the fy 2017/2018 (2,222,502,000) has increased by 3% due to allocation of local revenue (1,230,000) and increased donor funding by 16%. However, District unconditional grant non-wage and Multi sectoral transfers to Lower local governments have been reduced by 33.4% and 56% respectively.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1683 children immunised with Pentavalent vaccine, 194 health related training sessions held in 36 health units in the district, 1 District Health Team meeting was held, 3 LLG monitoring and supervision visits were conducted in 3 HC Ivs, 4 IIIs and 5 HC IIs, 120 Health workers were appraised, 5 central government workshops were attended, 1 District Health camp held, 2 spot checks carried out in 2 health center Ivs, 10 immunisation outreaches done, Departmental computers were repaired.

Plans for 2017/18 by Vote Function

Improved Health Education of the population, Establish and improve existing medical out reaches, Mentorship of health workers on attitude change, and working ethics, infrastructure development, Improving staffing levels from the current 59 to 70%, Increase supervision of health services by the DHT, DEC and the top leadership, avail uniforms to Health workers, increase on sanitation coverage from 76-86% and support VHTs.

Medium Term Plans and Links to the Development Plan

The 2017/87 annual budget is a resolution of council action taken which include reduction of disease burden through implementing the outputs indicated in 2016/17 plans. Its linked to DDP because its an extract of the 5 year development plan 2015/16- 2019/20 which have similar codes.

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

HIV/AIDS testing and counseling by Uganda cares, MILDMAY, support supervision of HIV outreaches, Elimination of mother to child transmission, Family planning services by Marie stopes Uganda, distribution of LLIN by PACE.

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

1. Staff Accommodation

Only 30% of the staff have accommodation at health facility, 70% travel from their homes which is far the workplace and this affects service delivery and time attention to clients.

2. Transport facilities

any Health centre II's and III's do not have any means of transport and this affects the performance of those facilities at that level especially Ambulances

3. Office space

The department has no office other than sharing with other departments with each officer holding 1/2 table as an office.

Workplan 6: Education

(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>	12,127,369	3,465,680	12,092,033
District Unconditional Grant (Non-Wage)	19,950	0	10,456
District Unconditional Grant (Wage)	77,122	19,281	77,122
Locally Raised Revenues	36,486	498	31,844
Multi-Sectoral Transfers to LLGs	29,630	1,607	29,630
Other Transfers from Central Government	15,000	0	15,000

Vote: 599 Lwengo District

Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	2,241,988	726,110	2,220,786
Sector Conditional Grant (Wage)	9,707,193	2,718,184	9,707,193
<i>Development Revenues</i>	<i>621,122</i>	<i>144,342</i>	<i>297,197</i>
Development Grant	255,181	63,795	258,104
Multi-Sectoral Transfers to LLGs	65,941	5,547	39,093
Transitional Development Grant	300,000	75,000	
Total Revenues	12,748,491	3,610,022	12,389,230
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>12,127,369</i>	<i>3,150,703</i>	<i>12,092,033</i>
Wage	9,640,010	2,412,590	9,784,315
Non Wage	2,487,359	738,113	2,307,717
<i>Development Expenditure</i>	<i>621,122</i>	<i>75,000</i>	<i>297,197</i>
Domestic Development	621,122	75,000	297,197
Donor Development	0	0	0
Total Expenditure	12,748,491	3,225,703	12,389,230

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

The department budgeted to receive shs 12,784,491,000 in the FY 2016/17 but by end of 1st quarter shs 3,610,022,000 was received representing 28% of the Annual budget and 113% of the Quarterly budget respectively. This high performance was due to Sector conditional grant non-wage at 32% Annually and 130% Quarterly and age of 112% Quarterly. However, there was low performance of locally raised revenue at 5%, other transfers from central government and multi-sectoral transfers to LLGs at 22%.

Department Revenue and Expenditure Allocations Plans for 2017/18

2017/18 Education department proposed annual budget (ug shs 12,389,230,000/-) represents a decrease of 2.8% compared to 12,748,491,000/- of FY 2016/17 due to scrapping of transitional development grant and reduced district unconditional grant non wage. However there is an increase in Development grant and Local revenue by 1.1%, expenditure would be for; payment of staff salaries, fuel, Travel inland, allowances, stationary, transport refund, servicing computers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the Second Quarter the Department achieved the following; Facilitated payment of staff salaries to 1450 staff, carried school inspection visits to 200 primary schools (both government and private) in 8 LLGs, 1 inspection report provided to council, 8 secondary schools in 6 LLGs, facilitated one school to represent the district in the National primary school football games in Apac, submitted primary seven pupils' credentials to UNEB for PLE, Visited schools for Special needs.

Plans for 2017/18 by Vote Function

Identify 10 schools and 10 teachers to begin with who have the skills to train the rest, collaborating with Education institutions to inspire children in schools and arrange visits in the same institution, recognizing and rewarding best performers, improve team supervision and spot checks, 6 Classrooms constructed, 4 5 stance pit latrines in 4 schools constructed, 156 schools supervised and monitored.

Medium Term Plans and Links to the Development Plan

Increasing enrollment and passing rate, improved hygiene both in primary and secondary schools will lead to improvement in the district literacy rates from 60% to 70% by 2020.

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

The department expect to construct five schools under World Bank Funding Project and three schools under COTTON

Vote: 599 Lwengo District

Workplan 6: Education

ON Project.

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

1. Inadequate Transport facilities.

The Department does not have transport facilities like a vehicle and motorcycle for its staff to use in supervision and monitoring.

2. Inadequate staffing.

Staff recruited are not enough for the work allotted to them.

3. Lack of IT facilities.

The Department does not have internet facilities.

Workplan 7a: Roads and Engineering

(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>	836,323	207,182	826,585
District Unconditional Grant (Non-Wage)	1,138	0	760
District Unconditional Grant (Wage)	61,489	15,372	61,489
Locally Raised Revenues		0	1,844
Multi-Sectoral Transfers to LLGs	62,248	14,970	51,042
Sector Conditional Grant (Non-Wage)	711,449	176,839	711,449
<i>Development Revenues</i>	149,316	41,147	166,819
District Discretionary Development Equalization Grant	52,429	13,107	43,421
Locally Raised Revenues	30,000	7,500	50,000
Multi-Sectoral Transfers to LLGs	66,888	20,539	73,399
Total Revenues	985,639	248,328	993,404
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	836,323	91,832	826,585
Wage	94,194	24,653	61,489
Non Wage	742,129	67,178	765,096
<i>Development Expenditure</i>	149,316	7,391	166,819
Domestic Development	149,316	7,391	166,819
Donor Development	0	0	0
Total Expenditure	985,639	99,223	993,404

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

By the end of the 1st quarter 2016/17, the sector received 25% and 101% of its approved annual budget (985,636,000/=) and quarterly budget (246,410,000/=) were realized respectively this high performance was due to 123% allocation of multi sectoral transfers in the quarter, however there no receipts of the district unconditional grant non-wage. 40% (99,223,000) of the quarterly receipts (248,328,000/-) were spent which represents 10% of the annual planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18 we expect 993,404,000/= which is a 0.7% increment due increase in locally raised revenue and multi sectoral transfers. Where by 826,585,000/= are for recurrent revenues and 166,819,000/= for development revenues. For recurrent revenues the department expects 711,449,000/= for Discretionary Development Grant ,43,421,000/=.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 599 Lwengo District

Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2016/17

We maintained 3Km of roads under routine labour based and 8Km roads under routine mechanised maintenance using Force Account mechanism, we prepared of B.O.Q's to all the road that are to be maintained this financial year. And submission of accountabilities.

Plans for 2017/18 by Vote Function

In FY 2016/17 we expect to maintain 466Km district roads, 24Km subcounty roads and 33Km for town council. We also expect to construct 1 District Head quarter and completion 3No buildings in town councils and subcounty, Stock of murrum and culverts, promote Bulungi bwansi and recruit road gangs.

Medium Term Plans and Links to the Development Plan

Out of the total planned 466 km, 366 Km will be maintained using manual maintenance by road gangs and others will be maintained by using the machine and also within the first six months the Administration block will be completed as it was in the five year District development plan.

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

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

1. Lack of enough road equipment.

The district has a grader, tipper and pick-up which are not enough for road works there is a need to equip the unit with other earth moving machines ie Doser, traxcavator, roller.

2. Lack of offices

There is no office space for the district works office currently the department has one in unipot where all section officers are sitting.

3. Heavy rains

constant rains which hinders the progress of work and at times damages the finished work. constant rains which hinders the progress of work and at times damages the finished work.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	148,758	36,253	151,232
District Unconditional Grant (Non-Wage)		0	1,335
District Unconditional Grant (Wage)	33,350	8,338	33,350
Multi-Sectoral Transfers to LLGs	61,143	14,349	60,774
Sector Conditional Grant (Non-Wage)	36,264	9,066	37,772
Support Services Conditional Grant (Non-Wage)	18,000	4,500	18,000
Development Revenues	723,064	174,401	531,173
Development Grant	420,605	105,151	490,303
Donor Funding	37,000	0	
Locally Raised Revenues		0	12,835
Multi-Sectoral Transfers to LLGs	6,459	4,500	6,459
Transitional Development Grant	259,000	64,750	21,576

Vote: 599 Lwengo District

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	871,821	210,654	682,405
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>148,758</i>	<i>5,688</i>	<i>151,232</i>
Wage	33,350	8	33,350
Non Wage	115,407	5,680	117,882
<i>Development Expenditure</i>	<i>723,064</i>	<i>9,162</i>	<i>531,173</i>
Domestic Development	686,064	9,162	531,173
Donor Development	37,000	0	0
Total Expenditure	871,821	14,851	682,405

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

The Department received 24% and 97% of the annual and Quarterly planned revenue respectively. This high performance was attributed to multi sectoral transfers to LLGs of 70% annually and 279% in the Quarter, however there were no receipts from donor funding.

The department spent 2% and 7% of the Annual and Quarterly budget. By the the end of first quarter, the department had unspent balance of 22% (UGX.195,803,000).

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2016/17 the department is to receive 682,405,000/= compared to 871,821,000/= in FY 2016/17 which is 21.7% decrease. This increment is due to reduced Transitional Development grant from 259,000,000 to 21,576,000(91.6%). However the Department was allocated Locally Raised revenue of 1,335,000 and 12,835,000 from 0 in 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department carried out 1 water coordination meeting, prepared bills of quantities ,paid of retention to contractors, facilitated payment of staff salaries and commissioned the waterborne toilet at the district.

Plans for 2017/18 by Vote Function

The department is planning to construct; watsan facilities:- 3 mini solar powered deep bore holes, Drilling of two deep boreholes, promotion of 5 (50 cubic metre capacity) communal water tanks at community level and 3 (30 Cubic metre) at schools,churches and health centres which can share water with communities,construction of a one 5- stance toilet under the conditional grant and rehabilitation of 50 bore holes.

Medium Term Plans and Links to the Development Plan

Construction of 21 water points to increase on safe water covarege which is a linkage to the district development plan.

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

Constuction of rain water harvesting tanks at house hold level by Rudeso a Non government organization.

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

1. Mineralised underground water

Most areas of the district the underground water is mineralised hindering some technological options i.e Bore hole drilling.

2. Lack of transport

The department lacks transport as the existing double cabin is very old which is always breaks down.

3. Understaffing

Vote: 599 Lwengo District

Workplan 7b: Water

The department is understaffed.

Workplan 8: Natural Resources

(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>	100,368	19,205	84,492
District Unconditional Grant (Non-Wage)	19,931	0	1,673
District Unconditional Grant (Wage)	60,447	15,112	60,447
Locally Raised Revenues		0	3,074
Multi-Sectoral Transfers to LLGs	13,846	2,557	13,046
Sector Conditional Grant (Non-Wage)	6,143	1,536	6,252
<i>Development Revenues</i>	10,000	0	0
Locally Raised Revenues	10,000	0	
Total Revenues	110,368	19,205	84,492
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	100,368	11,520	84,492
Wage	60,447	11,483	60,447
Non Wage	39,921	36	24,045
<i>Development Expenditure</i>	10,000	0	0
Domestic Development	10,000	0	0
Donor Development	0	0	0
Total Expenditure	110,368	11,520	84,492

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

The department received 19,205,000/= which was 17% and 70% of the annual and Quarterly planned budget respectively. This under performance was due to no receipts from District unconditional grant non wage nad multisectoral transfers at 74%. The department spent UGshs 11,520,000 which is 10% and 42% of the Annual and Quarterly budget respectively. Leaving unspent balnce of 7%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The 2017/18 budget has been cut by over 25%. It is comprised of only recurrent expendirure and no development funds availed to the department. This will hamper development activities of the department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Not much done apart from salary payments and bank charges, 2 community members were trained in forestry management, 4 water committes were fromulated

Plans for 2017/18 by Vote Function

Operating the natural resources office, tree planting and afforestation, wetland management and restoration, land management services, surveying and securing public land.

Medium Term Plans and Links to the Development Plan

The midterm plan include have encroachment free wetlands in kkingo , kiiseka and NDAGWE SUB COUNTY

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

n/a

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

Vote: 599 Lwengo District

Workplan 8: Natural Resources

1. Lack of facilitation

the department has over 5 units, including lands, wetlands, environment, physical planning and climate change with only one grant, wetlands. Thus the gross under funding.

2. Poor understanding of natural resource department

Right from national to local level, there is poor understanding of the natural resources compared to others sectors like education, health and so on. this leads to neglect at all levels

3. Understaffing

On the 16 staff required by the district, we have only 4, this makes us under perform

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>	200,495	51,325	194,916
District Unconditional Grant (Non-Wage)	16,544	2,125	8,217
District Unconditional Grant (Wage)	39,885	7,189	39,885
Locally Raised Revenues		0	4,918
Multi-Sectoral Transfers to LLGs	97,331	30,328	89,822
Sector Conditional Grant (Non-Wage)	46,736	11,684	52,074
<i>Development Revenues</i>	630,758	18,130	594,025
District Discretionary Development Equalization Grant	8,066	2,016	6,680
Donor Funding	36,000	0	5,000
Multi-Sectoral Transfers to LLGs		500	
Other Transfers from Central Government	582,345	14,527	582,345
Transitional Development Grant	4,348	1,087	
Total Revenues	831,254	69,456	788,941
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	200,495	35,521	194,916
Wage	100,589	21,709	109,844
Non Wage	99,907	13,812	85,072
<i>Development Expenditure</i>	630,758	0	594,025
Domestic Development	594,758	0	589,025
Donor Development	36,000	0	5,000
Total Expenditure	831,254	35,521	788,941

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

During the first quarter for F/Y 2016/17, Shs. 69,456,000 which is 33% of quarterly budget (207,813,000) and which is 8% of the annual budget(831,254,000) was received. This low budgetary performance was due to non receipt of other central transfers(YLP and UWEP). Shs. 35,521,00 was spent and this represents 17% of the quarterly planned expenditure. This low absorption was due to late release of central transfers thus leaving an unspent balance of shs. 33,935,000 which is 4%.

Department Revenue and Expenditure Allocations Plans for 2017/18

During the financial year 2017/18, the department will receive Ug shs.788,940,651 which is reduced by 5% of the previous sector budget. This is mainly due to reduced allocation from the Donor funds. 53.1% of these funds will be expended on Youth livelihood projects, 20.7% on UWEP projects, 5.1% on District wage, 7.3% on sector activities ie. FAL, women, Youth, PWD councils, 2.2% on PWD Projects, 0.6% on Donor funded activities and 11% on LLG sector activities.

Vote: 599 Lwengo District

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

8 CDWs monitored and support supervised; 217 FAL Learners enrolled and trained; 3 Child related cases handled and settled; 2 Juvenile transferred to Naggulu rehabilitation center; 12 PWD Projects appraised for funding under PWD Special Grant.

Plans for 2017/18 by Vote Function

12 CDWs mentored, monitored and supervised, 200 CBOs mobilized and registered, 8 Children and family cases settled, women, PWD and youths councils supported at the district, 800 Adult learners mobilised and recruited in FAL and trained, 27 NGO/CSOs activities coordinated, monitored and supervised, 8 PWD special grant projects supported, 18 Youth Livelihood Projects supported and 25 Women Entrepreneurship Projects supported, establish job creation centres.

Medium Term Plans and Links to the Development Plan

- 1) Promote decent employment opportunities and labour productivity;
- 2) Enhance effective participation of communities in the development process;
- 3) Improve the resilience and productive capacity of the vulnerable persons for inclusive growth;
- 4) Improve the capacity of youth to harness their potential and increase self-employment, productivity and competitiveness;
- 5) Promote rights, gender equality and women empowerment in the development process;

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

-Scaling up HIV/AIDS Interventions to reduce prevalence among OVC households by Mildmay Uganda (support to HIV/AIDS OVC households with income generating activities, Food and nutrition supplements, scholastic materials and school fees, socio-economic strengthening of OVC households). - Support to Adolescents (girls) with finance and skills to enhance their potential in managing business enterprises by Brac Uganda.

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

1. Low staffing at the district and LLG level

The sector is supposed to have an operational capacity of 7 staff at the district hqtrs but there are only 3 staff and at the LLG level the capacity is expected to be of 16 staff but there are only 8.

2. Lack of convenient office space

It is only a part of a room that accommodates a number of sectors (Health, Production and Community) that house all the community sector offices yet each office should ideally be housed in a separate room to ease operations due to high clientele.

3. Lack of transport facilities and equipment.

There is hardly any transport equipment for both district and field officers. There is a need for motorcycles for the field staff for community mobilization and training at the same time a pick-up double cabin for coordination, monitoring and supervision

Workplan 10: Planning

(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>	96,806	22,912	92,671
District Unconditional Grant (Non-Wage)	25,400	4,785	17,423
District Unconditional Grant (Wage)	55,236	13,809	55,236

Vote: 599 Lwengo District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues		0	6,762
Multi-Sectoral Transfers to LLGs	16,170	4,318	13,250
<i>Development Revenues</i>	22,299	3,025	10,220
District Discretionary Development Equalization Grant	12,099	3,025	10,020
Donor Funding	10,000	0	
Multi-Sectoral Transfers to LLGs	200	0	200
Total Revenues	119,105	25,937	102,891
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	96,806	15,923	92,671
Wage	47,824	13,809	55,236
Non Wage	48,982	2,114	37,435
<i>Development Expenditure</i>	22,299	0	10,220
Domestic Development	12,299	0	10,220
Donor Development	10,000	0	0
Total Expenditure	119,105	15,923	102,891

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

The department realized UG shs 25,937,000/= which was 22 % and 87% of the approved budget and Quarterly budget respectively. This high performance was due to more allocation under multi sectoral transfers to LLGs (107%), however during the quarter however we did not get donor funds for BDR under UNICEF. Of the released funds 13% where there was 115% wage expenditure due to salary increment and low non-wage utilisation of 17% and no development expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive Ug X 102,105,000 which is 13.6% less of the 2016/17 approved budget (ugX 119,105,000) due to reduction in the District equalization grant and multi sectoral transfers, and failure to access Donor funding to facilitate child registration under UNICEF however ugX 6,762,000 is expected under locally raised revenue to facilitate routine activities in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 district technical planning committee held, prepared and submitted both 4th qtr 2015/16 progressive report and 2016/17 contract form B.

Plans for 2017/18 by Vote Function

Procurement of Office Furniture, Laptop computer, 12 District technical planning committee meetings held , 2018/19 District Budget consultative meeting conducted, make village and parish action plans, finalise Population Action plan, District Annual work plans/budget and reports coordinated, prepared and submitted to line MDAs, Technical support in planning activities provided, 2nd DDP reviewed, pass monitoring and evaluation plan.

Medium Term Plans and Links to the Development Plan

The departmental activities highlighted in the BFP were delivered from the District Development Plan II and 2017/18 draft Annual work plan that were developed basing on priority areas of the district as a way of achieving the district vision” progressive People just society and sustainable development”.

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

Issuing of Birth certificates under NIRA

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

1. Inadequate funding

Vote: 599 Lwengo District

Workplan 10: Planning

Departmental allocations are reducing from time to time and yet it has no specific funding/ grant from central government or MDAs.

2. Inadequate working space

Planning department is one desk office and affects performance in terms of timely production of documents.

3. Rigged staff structure

The New staff structure does not provide for statistician officer and principal planner yet are vital in the department for effective service delivery.

Workplan 11: Internal Audit

(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>	<i>101,158</i>	<i>90,982</i>
District Unconditional Grant (Non-Wage)	29,050	16,217
District Unconditional Grant (Wage)	41,658	41,658
Locally Raised Revenues	0	4,918
Multi-Sectoral Transfers to LLGs	30,450	28,190
Total Revenues	101,158	90,982
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>101,158</i>	<i>90,982</i>
Wage	61,640	64,050
Non Wage	39,518	26,932
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	101,158	90,982

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

The Sector received 82 % (20,366,000) and 20 % (20,366,000) of the cumulative approved annual budget. This low performance was due to 4% District non conditional grant (non wage). The department spent 18% and 71% of the approved annual budget and quarterly plan respectively. The low expenditure on wages was due to nonpayment of new staff that had not accessed the payroll.

The department had an unspent balance of 2 % (2,438,000).

Department Revenue and Expenditure Allocations Plans for 2017/18

Internal audit has planned to receive shs 90,982,000 in F/Y 2017/18 which is 10% decrease compared to F/Y 2016/17 of shs 101,158,000 because of reduced share of District Un conditional grant non-wage. Where 70.4% will be used to pay Staff salaries and 29.6% to cater for Procurement of stationery and computer Laptop, Computer supplies, Fuel and maintenance of moto cycle among others.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out 1 internal audit ,First Quarter Internal Audit report produced and submitted to relevant offices. Monitoring of NFP HC units and other LG projects carried out in the district. Staff salaries for 1st Quarter 2016/17 paid.

Plans for 2017/18 by Vote Function

4 District Audit reports produced, reports on audited books of accounts for the Sub counties, District headquarters, Schools and PHC produced and disseminated, provide technical support to the District Accounts Committee.

Vote: 599 Lwengo District

Workplan 11: Internal Audit

Medium Term Plans and Links to the Development Plan

Human resource audit to check on performance aimed at improving second and third class schools to atleast 50 first class schools in the District

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

N/A

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

1. Insufficient faciliation

The faciliation received by the department is not enough to enable audit to cover all auditabe areas

2. Lack of transport means for the deparment

The department lacks a motor vehicle to facilitate all Audit programs.

3. Lack of enough office space

Sitting and storage capacity is very small and therefore hinders efficient and timely production of reports.