

Vote: 574 Namutumba District

Structure of Budget Framework Paper

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Foreword

The BFP F/Y 2017/18 aims at fulfilling the District mission, which is, to provide quality services through a well coordinated delivery system, which focuses on the national and local priorities for sustainable development of the entire District.

The BFP is a tool that guides the allocation of the District scarce Resources when meeting the un- limited district demands. This budget frame work paper has been developed through a process that involved numerous consultations with a number of stakeholders who included political leaders, technical staffs, opinion leaders, NGOs, Local people, Ministry of Finance planning and economic Development, in setting objectives and priorities to be implemented in the various sectors in order to realize the required services over the medium term .

Stakeholders at various levels identified the needs and consequently prioritized the distribution of the available district resources amongst the competing needs.

During the preparation of this document, we upheld theme “Growth, Employment and Prosperity for all”, this years' budget frame work paper will employ a number of interventions ranging from construction of safe water points, construction of classrooms and latrines, embracing the new HIV/AIDS B plus strategy , construction and rehabilitation of roads with support from URF funds to make the bad roads accessible across the District. .

The District achievements attained have been highlighted in the medium term plans to meet the District Broad Objectives which include;

To improve service delivery for the development of the district.

To reduce morbidity and mortality rates through improved health service delivery

To improve the quality and standards of education and sports in the District.

To improve the quality of accessibility of Special needs education in the District.

To increase household income, food security and sustainable exploitation of natural resources to enhance socio-economic development of the District.

To improve infrastructure, sustainable land management, water quality, accessibility and equity.

To improve the community welfare and protect the rights of the vulnerable groups

To widen the District revenue base that is sustainable.

To promote transparency and accountability in the delivery of services.

To promote and mainstream environment, gender and HIV/AIDS activities in development issues.

To enhance the capacities of lower local government staff, political leaders and other stakeholders involved in planning, budgeting and financial management.

I wish to extend my sincere gratitude to development partners under USAID who have emphasized improving service delivery by provision of support through our development partners such as SDS, SURE, , STAR-EC, NADNASO, BANTWANA, NSHAWA, Busiki Association, ACTION AID. Special thanks go to the Ministry of Finance, Planning and Economic Development , Ministry of Local Government and others for the continued technical guidance offered throughout the process of preparing the Budget Frame Work Paper.

Finally, I wish to express my appreciation to the DTPC and the budget desk and all those who worked hard to produce the BFP and the district political leadership is equally appreciated for support during preparation of the district BFP which will translate into preparation of District Development /work plans and eventually the budget.

HAJJ KUMBUGA SALEH , DISTRICT CHAIRPERSON/NAMUTUMBA.

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	422,985	62,293	422,985
2a. Discretionary Government Transfers	2,341,142	585,286	2,457,453
2b. Conditional Government Transfers	15,153,888	4,016,674	14,856,019
2c. Other Government Transfers	192,832	28,810	383,890
4. Donor Funding	300,118	54,952	300,118
Total Revenues	18,410,966	4,748,014	18,420,466

Revenue Performance in the first quarter of 2016/17

For the end of Q1 FY 2016/17, the district received 26% of its total approved budget. The surplus of 1% was due to release of 100% general public service pension Arrears (Budgeting) for the whole financial year in one quarter. LR accounted for 1.3%, 97.5% transfers from the Centre and 1.2 % from donors.

Planned Revenues for 2017/18

The district plans to receive 100% of its total budget & o/wc anticipated 2.3% will be locally raised revenue , 13.4% Discretionary Government Transfers , 80.6% Conditional Government transfers, 2.1% other Government Transfers and 1.6% donor funding. However, there will be an increase of 99% in OGT due to anticipated introduction of UWEP in the community based services department.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,326,205	160,045	1,019,336
2 Finance	451,175	55,806	433,151
3 Statutory Bodies	569,264	87,022	534,151
4 Production and Marketing	566,822	60,464	580,360
5 Health	1,814,334	379,071	1,816,182
6 Education	11,625,561	2,632,141	11,591,252
7a Roads and Engineering	688,485	77,677	753,345
7b Water	669,797	19,567	751,770
8 Natural Resources	76,570	17,028	91,423
9 Community Based Services	415,319	42,952	620,940
10 Planning	119,751	15,253	134,739
11 Internal Audit	87,683	15,281	93,817
Grand Total	18,410,966	3,562,308	18,420,466
Wage Rec't:	11,624,822	2,392,437	11,665,023
Non Wage Rec't:	5,127,078	1,102,894	4,691,293
Domestic Dev't	1,358,947	32,761	1,764,032
Donor Dev't	300,118	34,216	300,118

Expenditure Performance in the first quarter of 2016/17

Out of the funds received, 100% of it was disbursed in the different expenditure centres. Of the funds spent, 67.2% was used to pay staff salaries, 31% for recurrent non-wage and 0.9% for development projects and 1% donor activities.

Planned Expenditures for 2017/18

The District plans to spend UGX 18,725,608,000 compared to UGX 18,589,300,000 in 2016/17 representing an increase of 0.7 percent due to introduction of new IPFs of UWEP in the community department. The wage component stands at 62.5% of the current projected resource and Non- wage recurrent 27.6% , 8.4% development and donor

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Executive Summary

funding 1.5%. However, Education department will consume 62% and NRS 0.4% of total district budget.

Medium Term Expenditure Plans

In line with NDP II and district vision and mission, Education, Works and technical services, health as well as public finance mgt will be prioritized in the mid-term. The emphasis will be put on access, retention, completion and transition rates in education. As such 24 classrooms, 9 staff houses , and 80 latrine stances constructed. 42 and 105 deep wells to be constructed and rehabilitated respectively. HC centres renovated and 3 staff house completed in health department. 105 km rehabilitated

Challenges in Implementation

Low staffing level in production department. Lack of transport facilities. Inadequate resources making it difficult to construct and maintain district roads. Hostility from the community during road works like opening due to poor sensitization. Lack of Mechanical workshop/garages makes it difficult to inspect our vehicles before sending them for servicing and maintenance. High cost of maintenance costs due to level of deterioration.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	422,985	62,293	422,985
Business licences	16,500	3,432	16,500
Application Fees	32,193	0	32,193
Local Service Tax	70,000	48,203	70,000
Locally Raised Revenues	233,293	31	233,293
Market/Gate Charges	11,000	2,900	11,000
Other Fees and Charges	60,000	7,726	60,000
2a. Discretionary Government Transfers	2,341,142	585,286	2,457,453
Urban Discretionary Development Equalization Grant	44,434	11,109	41,345
Urban Unconditional Grant (Wage)	123,054	30,764	123,054
District Unconditional Grant (Wage)	1,165,310	291,327	1,165,310
District Unconditional Grant (Non-Wage)	663,067	165,767	674,333
District Discretionary Development Equalization Grant	254,602	63,651	376,283
Urban Unconditional Grant (Non-Wage)	90,675	22,669	77,127
2b. Conditional Government Transfers	15,153,888	4,016,674	14,856,019
Transitional Development Grant	26,348	6,587	24,986
Development Grant	815,370	203,842	894,167
General Public Service Pension Arrears (Budgeting)	95,083	95,083	0
Gratuity for Local Governments	281,887	70,472	0
Pension for Local Governments	220,083	55,021	220,083
Sector Conditional Grant (Non-Wage)	3,378,658	1,001,554	3,380,324
Sector Conditional Grant (Wage)	10,336,459	2,584,115	10,336,459
2c. Other Government Transfers	192,832	28,810	383,890
PLE contribution	18,000	0	18,000
Uganda Women Enterpreneurs Programme (UWEP)		0	191,058
Unspent balances – Conditional Grants		22,369	
UWEP		0	
Youth Livelihood Programme (YLP)	174,832	6,442	174,832
4. Donor Funding	300,118	54,952	300,118
SDS(Health)	124,258	11,375	124,258
ANI		26,731	
Gender Based Violence(GBV)	21,784	4,460	21,784
Global Fund	100,000	12,385	100,000
LOSS ON WINE (TC)	2,000	0	2,000
NTD	36,500	0	36,500
Send a cow (Vegetable oil production)		0	
SDS(CBS)	9,028	0	9,028
SDS (DMC)	6,548	0	6,548
Total Revenues	18,410,966	4,748,014	18,420,466

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

For Q1 FY2016/17, the district received 1.3% of its quarterly total revenue. The LR performed poorly due to delay in contracting the service providers. The political situation has equally affected the management and administration of local revenue collection.

(ii) Central Government Transfers

For Q1 FY 2016/17, the district received 97.5% of its quarterly total revenue budget. The performance was generally good due to government commitment of releasing funds as per plan.

(iii) Donor Funding

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A. Revenue Performance and Plans

For Q1 FY2016/17, the district received 1.2% of its quarterly total revenue budget.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

For FY2017/18, the district plans to receive 1.7% of its total budget as local revenue.

(ii) Central Government Transfers

For FY 2017/18, the district plans to receive 96% of its total revenue budget. It is anticipated that government will stick to its commitment of supporting LGs.

(iii) Donor Funding

For FY2017/18, the district plans to receive 2.3% of its total revenue budget.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,258,644</i>	<i>422,369</i>	<i>918,093</i>
District Unconditional Grant (Non-Wage)	170,859	25,638	32,279
District Unconditional Grant (Wage)	214,013	110,070	214,013
General Public Service Pension Arrears (Budgeting)	95,083	95,083	0
Gratuity for Local Governments	281,887	70,472	0
Locally Raised Revenues		0	31,470
Multi-Sectoral Transfers to LLGs	240,249	60,659	420,249
Pension for Local Governments	220,083	55,021	220,083
Unspent balances – Locally Raised Revenues	36,470	5,426	
<i>Development Revenues</i>	<i>67,561</i>	<i>21,205</i>	<i>101,242</i>
District Discretionary Development Equalization Grant	12,719	3,180	46,400
Locally Raised Revenues		0	7,000
Multi-Sectoral Transfers to LLGs	47,842	18,025	47,842
Unspent balances – Locally Raised Revenues	7,000	0	
Total Revenues	1,326,205	443,574	1,019,336
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,258,644</i>	<i>156,877</i>	<i>918,093</i>
Wage	268,027	109,391	319,985
Non Wage	990,617	47,486	598,109
<i>Development Expenditure</i>	<i>67,561</i>	<i>3,168</i>	<i>101,242</i>
Domestic Development	67,561	3,168	101,242
Donor Development	0	0	0
Total Expenditure	1,326,205	160,045	1,019,336

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

For the period, the dept. received 33% of its total approved budget which was above cumulative target of 25%. The surplus of 8% was attributed to over allocation of unconditional (wage) and general public service pension arrears (budgeting) due to expected more employees and pensioners in the district. Out of the total funds realized, 24.7% of it was actually spent on wages, 10.5% on recurrent activities and 0.7% on dev't activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department anticipates receiving 100% as its budget & o/wc support services conditional grant Non wage is 49%, D/UG non wage 5%, multi-transfers to LLGs 20%, D/UG wage 17% & LR 3%. The increase of 4% in total revenue for FY 2017/18 is due to increase in the IPFs of district unconditional grant wage due to anticipated recruitment of more staff in the department. Out of the anticipated budget 22% will be spent on wages, 73% on recurrent activities and 5% on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 capacity building session undertaken and 76% LG established posts filled. 98% staff appraised, 99% staff whose salaries are paid by 28th of every month, 25% pensioners paid by 28th of every month, LG capacity building policy and plan, 3 months salaries of staff in the district processed at MPS, Kampala.

3 months salaries paid to staff in the dept.

Plans for 2017/18 by Vote Function

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Workplan 1a: Administration

4 Monitoring and supervision reports prepared. 12 months Salaries to all staff paid. 75% lg established posts filled. 98% of staff appraised. 95% staff whose salaries are paid by 28th of every month. 95% pensioners paid by 28th of every month. 3 capacity building sessions under taken. 1 LG capacity building policy and plan in place. 4 quarterly supervision visits to sub counties conducted in the district. 10 staff trained in records management at the district and s/cs.

Medium Term Plans and Links to the Development Plan

Public administration, good governance and accountability will be prioritized,

4 S/C offices renovated, 4 computer sets procured and filling cabinets for records management procured. Monitoring and supervision visits will be facilitated.

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

Nil

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

1. Lack of office space

Office accommodation for departments is still inadequate.

2. Weak Coordination

The coordination function is still a challenge due to limitations in funding such activities

3. Limited wage bill

Council does not have adequate resources to recruit and retain its most valuable human resources

Workplan 2: Finance

(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>	449,175	103,139	431,151
District Unconditional Grant (Non-Wage)	35,571	17,185	30,135
District Unconditional Grant (Wage)	167,032	30,551	167,032
Locally Raised Revenues		0	35,292
Multi-Sectoral Transfers to LLGs	211,280	50,320	198,691
Unspent balances – Locally Raised Revenues	35,292	5,083	
<i>Development Revenues</i>	2,000	108	2,000
District Discretionary Development Equalization Grant	2,000	108	2,000
Total Revenues	451,175	103,247	433,151
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	449,175	55,806	431,151
Wage	242,016	38,008	242,016
Non Wage	207,159	17,798	189,135
<i>Development Expenditure</i>	2,000	0	2,000
Domestic Development	2,000	0	2,000
Donor Development	0	0	0
Total Expenditure	451,175	55,806	433,151

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

For the period, the dept. of Finance received 23% of its total budget which was below cumulative target of 25%. The deficit of 2% was attributed to low allocation of local revenue and DDEG to the department. Out of the total funds realized, 45.3% of it was actually spent on wages and 17.2% on non-wage recurrent activities. However, the budget

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Workplan 2: Finance

desk over allocated district unconditional grant non -wage due to many activities implemented in the dept.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department anticipates receiving 100% as its budget & o/wc D/UG non- wage 8%, multi-transfers to LLGs 47%, D/UCG wage 37% , LR 8% & DDEG 0.4%. The total revenue remained the same since IPFs remained the same. Out of the anticipated budget for the FY, 54% will be spent on wages , 46% on recurrent activities & 0% on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 months salaries paid to finance staff. 1 quarterly staff meetings held at the office. 1 annual local final account submitted to OAG. 1 submission of financial statements made to OAG and accountant general's office, Kampala. 1 quarterly monitoring and mentorship of lower local government especially accounts staff

Plans for 2017/18 by Vote Function

On 30/07/2018 performance report submitted to council. 12 months salaries paid. 4 quarterly staff meetings held. 6 month financial review meeting held. 70000000 LG service tax collected. 352985000 Other LR collections. 4 quarterly revenue mobilization, collection and mgt in the district. 31/05/2018 Approval of the Annual work plan to the council. On 31/07/2017 submitting annual LG final accounts to Auditor general. 4 quarterly monitoring and mentorship of LLGs. 6 month review of financial mgt of LLGs.

Medium Term Plans and Links to the Development Plan

Public finance mgt practices across the depts. & LLGs will be adhered / complied to enhance effective transparency & accountability. Monthly/quarterly reports will be prepared & submitted to respective MDAs in time. 2 sets of Final Accounts submitted and 4 Performance reports prepared/submitted to various MDAs in time. 4 Monitoring & supervision reports in LLGs done, Collection & mobilization & LR carried out, Annual LREP plan prepared, Monthly Bank reconciliations prepared, A'ing record bks procured.

(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. limited staffing

The department is understaffed.

2. Low local revenue

The lower local revenue base has hindered revenue mobilisation exercises to update local revenue registers at sub-counties.

3. Limited ICT skills

The budget desk experiences challenges with heads of departments who have limited IT skills which requires further training.

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	569,264	107,441	534,151
District Unconditional Grant (Non-Wage)	189,719	50,020	154,606
District Unconditional Grant (Wage)	182,498	22,843	182,498

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues		0	28,085
Multi-Sectoral Transfers to LLGs	168,961	27,557	168,961
Unspent balances – Locally Raised Revenues	28,085	7,021	
Total Revenues	569,264	107,441	534,151
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	569,264	87,022	534,151
Wage	218,706	23,959	218,706
Non Wage	350,557	63,063	315,444
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	569,264	87,022	534,151

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

For the period July - September 2016/17, the department of statutory bodies received 19% of its total approved budget which was below cumulative target of 25%. The deficit of 6% was attributed to low allocation of revenue to LLGs and inadequate staffing in the department. The multi-sectorial transfer to LLGs shared 25.6% of the total receipts while the district 74.4%. Out of the total funds realized, 22.3% of it was actually spent on wages and 58.7% on non-wage recurrent activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

The dept. plans 100% as its budget & o/wc multi-transfers to LLGs constitutes 31%, LR 5%, D/UCG non wage 33%, D/UCG wage 31%. The total revenue reduced by 30% as a result of not budgeting support services under the department. Out of 100%, 38% spent on wages & 62% recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 LG PAC report discussed by the council. 1 district PAC committee sworn in at the district headquarters. 2 sets of minutes of council with relevant resolutions. 1 JARD meeting attended in Masaka.

Plans for 2017/18 by Vote Function

1 Consolidated procurement work plan approved by District Council, 4 quarterly progress reports submitted to PPDA, 2 annual performance reports on recruitment submitted to Council. 2 Progress reports on implementation of PAC recommendations submitted to DEC 6 Council meetings held, 6 standing committees meetings held, 4 Land Board meetings.

Medium Term Plans and Links to the Development Plan

Participation by all citizens for mutual accountability and upholding democratic principles will be prioritized. Work plans and budgets scrutinized and approved. Consultative meetings will be implemented and as such: 6 Council and standing committee meetings will be held, land matters settled by both DLB and Area committees, 24 DCC meetings held, staff recruited, promoted and rewarded/sanctioned

(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 funding*

Allocations to the sector are limited due to low local revenue collections

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Workplan 3: Statutory Bodies

2. Limited office space

There is inadequate office space against the many documents to be stored.

3. Lack of transport

The Office does not have a vehicle to enable effective supervision and monitoring.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	525,750	106,161	528,316
District Unconditional Grant (Non-Wage)	0	587	
District Unconditional Grant (Wage)	176,099	18,827	176,099
Locally Raised Revenues		0	2,494
Multi-Sectoral Transfers to LLGs	1,171	250	1,171
Sector Conditional Grant (Non-Wage)	40,515	10,129	43,081
Sector Conditional Grant (Wage)	305,471	76,368	305,471
Unspent balances – Locally Raised Revenues	2,494	0	
<i>Development Revenues</i>	41,072	8,940	52,044
Development Grant	35,761	8,940	38,733
District Discretionary Development Equalization Grant		0	8,000
Multi-Sectoral Transfers to LLGs	5,311	0	5,311
Unspent balances - donor		0	
Total Revenues	566,822	115,101	580,360
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	525,750	60,464	528,316
Wage	481,569	57,179	481,569
Non Wage	44,181	3,285	46,747
<i>Development Expenditure</i>	41,072	0	52,044
Domestic Development	41,072	0	52,044
Donor Development	0	0	0
Total Expenditure	566,822	60,464	580,360

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

For the period July - September 2016/17, the department of Production and marketing received 20% of its total approved budget. The deficit of 5% was attributed to no allocation of local revenue to the dept. by the budget desk and low staffing in the department. The multi-sectorial transfer to LLGs shared 0.2% of the total receipts while the district 99.8%. Out of the total funds realized, 49.7% of it was actually spent on wages and 2.9% on non-wage recurrent activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

The dept. expects to receive 100% as its approved budget & o/wc sector conditional wage 54%, sector conditional grant non wage 7%, LR 0.4%, D/UCG wage 31% & transfers to LLGs 1% & Development grant 6%. The total revenue for the FY 2017/18 will remain the same as that of FY 2016/17 because there was no increase in the IPFS. Out of total revenue, 85% will be spent on wages, 8% on recurrent activities & 7% on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

For the period July - September 2016/17, the department of Production and marketing received 20% of its total

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Workplan 4: Production and Marketing

approved budget. The deficit of 5% was attributed to no allocation of local revenue to the dept. by the budget desk and low staffing in the department. The multi-sectorial transfer to LLGs shared 0.2% of the total receipts while the district 99.8%. Out of the total funds realized, 49.7% of it was actually spent on wages and 2.9% on non-wage recurrent activities. 3 months' salary paid

Plans for 2017/18 by Vote Function

2000 dogs & cats vaccinated. 2 fish ponds to be constructed & maintained in Ivukula and Magada s/cs. 26 fish ponds stocked. 10000 fish harvested. 28 Parishes receiving anti-vermin services. 4 anti vermin operations executed quarterly. 200 tsetse traps to be deployed and maintained in Bulange, Namutumba & Magada. 4 quarterly awareness radio shows participated in. 4 trade sensitisation meetings organised. 40 businesses inspected for compliance to the law. 40 businesses issued with trade licenses.

Medium Term Plans and Links to the Development Plan

Increasing household income, curbing food insecurity and adding value at various level of production chain will be prioritized. Micro financing through formation of SACCOs (District staff SACCO) will solve the problem of commercial loans with high interest rates hence: 3246 farmers to receive technologies, 9 new SACCOs to be formed, 1 Small maize processors be in Ivukula, 1 ground nut processing mill to be constructed in Bulange. 8 heifers supplied, Support training for extension service workers

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

Vegetable oil project (send a cow), Operation Wealth Creation.

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

1. Low revenue

The funding to the department is still and no funds for commercial services.

2. Office Accommodation

OWC coordinator and critical staff (DAO, DVO, DFO) have no office space.

3. Low staff level

Critical staff not yet recruited (DPO, DAO, DVO, DFO)

Workplan 5: Health

(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>	1,459,193	362,582	1,459,193
District Unconditional Grant (Non-Wage)	10,760	3,978	10,760
Locally Raised Revenues		0	6,134
Multi-Sectoral Transfers to LLGs	171	0	171
Sector Conditional Grant (Non-Wage)	243,511	58,950	243,511
Sector Conditional Grant (Wage)	1,198,616	299,654	1,198,616
Unspent balances – Locally Raised Revenues	6,134	0	
<i>Development Revenues</i>	355,141	50,492	356,989
District Discretionary Development Equalization Gran	58,500	0	60,000
Donor Funding		0	266,195
Locally Raised Revenues		0	5,000
Multi-Sectoral Transfers to LLGs	28,882	0	25,793
Unspent balances - donor	262,758	50,492	
Unspent balances – Locally Raised Revenues	5,000	0	

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,814,334	413,074	1,816,182
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,459,193</i>	<i>349,315</i>	<i>1,459,193</i>
Wage	1,198,616	287,717	1,198,616
Non Wage	260,577	61,598	260,577
<i>Development Expenditure</i>	<i>355,141</i>	<i>29,756</i>	<i>356,989</i>
Domestic Development	92,382	0	90,793
Donor Development	262,758	29,756	266,195
Total Expenditure	1,814,334	379,071	1,816,182

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

For the period, the dept. of health received 23% of its total approved budget. The deficit of 2% was attributed to no allocation of local revenue and multi-sectorial transfers to the department. Out of the total funds realized, 69.7% of it was actually spent on wages, 14.9% on recurrent activities and 7.2% on development projects. The DUCG non-wage performed more than 100% due to emergency for the distribution of drugs in the health units.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department anticipates receiving 100% as its budget & of which Sector conditional grant wage 66%, sector conditional grant non -wage 13%, LR 0.3%, donor funding 14.6%, multi-sectorial transfers to LLGs 1.6% & DDEG 3%. The total revenue increased by 0.2% as a result of allocation of local revenue to the dept. by the budget desk. Out of the total revenue, 66% will be spent on wages, 14% on recurrent activities, 5% on dev't and 15% on donor activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Assorted essential medicines & health supplies delivered to health facilities by NMS, 1350 inpatients & 3870 outpatients visited GO health facilities, 1035 children immunized with PV, 99% of villages with VHTs, 78% approved posts filled with qualified health workers, 58% of the deliveries conducted in health units, 15600 inpatients & 34560 outpatients visited govt health units and 34% of deliveries conducted in NGO health facilities.

Plans for 2017/18 by Vote Function

completion of fencing & installation of gates at Ivukula HC III and Nsinze HCIV. 1-3 stance lined pitlatrine constructed at Ivukula HCIII. 15000 outpatients & 5000 inpatients visited NGO HCs. 20% deliveries in NGO HCs. 2000 C'dren immunized with PV in NGOs. 8 trained health related training sessions held. 90000 outpatients & 50000 inpatients visited the Gov't HCs. 45% deliveries conducted in Gov't HCs. 70% of approved posts filled with health workers. 99% villages with VHTs. 6000 C'dren immunised with PV.

Medium Term Plans and Links to the Development Plan

The department will prioritise access and effective/quality services in all units and in the medium terms investments will directed to renovation/construction of: 1 staff house, 2 Staff houses, Pit latrines, Medical Waste pit and completion of 1 staff house. Supply of medicines by NMS. Installation of solar and procurement of Equipment in health facilities.

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

Sight Savers (UGX: 20,000,000), PACE (UGX: 45,000,000) and SPRING (UGX: 82,000,000)

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

1. Limited staff houses

Few staff have accommodation at the sites/health units.

2. Ambulance

Vote: 574 Namutumba District

Workplan 5: Health

No ambulance in the whole district which poses a challenge to manage referrals.

3. Inadequate infrastructure

The health facilities have inadequate infrastructure mainly the OPD and other wards.

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>11,388,107</i>	<i>3,049,625</i>	<i>11,353,797</i>
District Unconditional Grant (Non-Wage)	10,175	3,840	
District Unconditional Grant (Wage)	51,958	14,666	51,958
Sector Conditional Grant (Non-Wage)	2,469,467	818,734	2,469,467
Sector Conditional Grant (Wage)	8,832,372	2,208,093	8,832,372
Unspent balances – Locally Raised Revenues	6,134	4,292	
Unspent balances – Other Government Transfers	18,000	0	
<i>Development Revenues</i>	<i>237,454</i>	<i>135,621</i>	<i>237,454</i>
Development Grant	237,454	59,364	237,454
District Discretionary Development Equalization Grant	0	9,152	
Unspent balances – Conditional Grants		22,369	
Unspent balances – Other Government Transfers		22,369	
Unspent balances – UnConditional Grants		22,369	
Total Revenues	11,625,561	3,185,246	11,591,252
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>11,388,107</i>	<i>2,614,814</i>	<i>11,353,797</i>
Wage	8,884,330	1,787,948	8,884,330
Non Wage	2,503,777	826,866	2,469,467
<i>Development Expenditure</i>	<i>237,454</i>	<i>17,327</i>	<i>237,454</i>
Domestic Development	237,454	17,327	237,454
Donor Development	0	0	0
Total Expenditure	11,625,561	2,632,141	11,591,252

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

For the period , the Education dept. received 20% of its total budget which was below cumulative target of 27%. The surplus of 2% was attributed to over release of UPE, USE, LR, DUCG Non-wage and wage to the dept. because of sports activities, salary increment and preparation of PLE activities. Out of the total funds realized, 56.9% of it was actually spent on wages, 26.3% on recurrent activities and 0.6% on dev't activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive 100% as its budget & o/wc D/UCG non wage 0.1%, OGT 0.2%, D/UCG wage 0.4%, sector conditional grant wage 76%, sector conditional grant non wage 21% & development 2%. The total revenue increased by 13% due the increase in the IPFs of sector conditional grant wage resulting from salary enhancement of teachers. Out of the total revenue, 76% will be spent on wages, 22% on recurrent activities & 2% on Dev't.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1253 primary school teachers paid 3 months salaries, 69243 pupils enrolled in UPE, 56 students dropped out, 135 teaching and non-teaching secondary staff paid, 10203 students enrolled in USE, 109 p/s and 16 secondary schools inspected in the quarter and 1 inspection report provided to council.

Vote: 574 Namutumba District

Workplan 6: Education

Plans for 2017/18 by Vote Function

1253 trs paid. 68242 Pupils enrolled in UPE. 200 students passing in G.one. 4500 pupils sitting PLE . 6 Latrine stances, 1 staff house & 4 classrooms constructed. 148 teaching & non-teaching staff paid. 1500 Students passing O – Level. 1700 students sitting O level in 16 sec. schools. 10200 students enrolled in USE. 25 tertiary educn instructors paid salaries. 200 students in tertiary educn. 109 p/s, 16 sec. schools & 1 tertiary institution inspected in qtr. 4 qtrly inspection reports provided to council.

Medium Term Plans and Links to the Development Plan

To achieve the mission and goals of UPE in the community, the dept. intends to prioritise the following in the medium terms: Construction, rehabilitation, renovation of classrooms. Procurement of furniture, Construction of trs' houses, sanitation facilities in hard to stay areas, water facilities at schools & Other infrastructure for schools (offices; kitchen & store; lightening conductors; fencing). In summary: 20 classrooms, 40 pit latrine stances & 3 trs' houses constructed, 540 desks supplied.

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

ActionAid (U) International, Sight Savers.

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

1. staff houses

The department lacks staff accomodation for teachers.

2. Limited support to PLE examinations

The funds sent for management of PLE is inadequate to cater for all the stakeholders involved.

3. SNE

More facilities/learning -teaching aids for SNE are needed.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	588,298	105,306	588,298
District Unconditional Grant (Non-Wage)	864	203	864
District Unconditional Grant (Wage)	46,605	12,445	46,605
Sector Conditional Grant (Non-Wage)	540,829	92,658	540,829
<i>Development Revenues</i>	100,187	37,268	165,048
Multi-Sectoral Transfers to LLGs	100,187	37,268	165,048
Total Revenues	688,485	142,574	753,345
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	588,298	77,677	588,298
Wage	46,605	12,445	46,605
Non Wage	541,693	65,232	541,693
<i>Development Expenditure</i>	100,187	0	165,048
Domestic Development	100,187	0	165,048
Donor Development	0	0	0
Total Expenditure	688,485	77,677	753,345

Vote: 574 Namutumba District

Workplan 7a: Roads and Engineering

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

For the period, the Roads and Engineering dept. received 21% of its total approved budget which was below cumulative target of 25%. The deficit of 4% was attributed to low release of road fund from the Centre. Out of the total funds realized, 8.7% of it was actually spent on wages and 45.8% on recurrent activities. However, the multi-sectorial transfers to LLGs were more than 100% because of over release of road funds for TC.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects receiving 100% as its budget & o/wc sector conditional grant non wage 79%, 0.1% will be D/UCG non wage, 7% D/UCG wage & 14% transfers to LLGs. The total revenue slightly increased by 0.4% due to increase in IPFs of sector conditional grant non wage to the department. Out of the total revenue, 7% will be spent on wages, 79% on non wage recurrent activities & 14% on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 recruitment exercise of road gangs conducted at district headquarters. 3 months' salary paid to staff in the office. 1 district road committee meeting held at district headquarters. 5 Length in km of Town Council roads routinely maintained. 2 Length in km of Urban unpaved roads periodically maintained. 264 km of District roads routinely maintained. 4 Km of District roads periodically maintained.

Plans for 2017/18 by Vote Function

264 km of district roads maintained. 12 bottlenecks removed from CARs. 6 Length of Km of Town Council roads periodically maintained. 14 Length of Km of District roads periodically maintained. Routine manual and mechanized routine maintenance supervision done. 20 Length in km of Town Council roads routinely maintained. 2 vehicles, 2 motorcycles and plants 2 tippers and a grader repaired and maintained.

Medium Term Plans and Links to the Development Plan

To achieve the mission and goals of Public Works and Transport in the district, the department intends to prioritise the following in the medium terms Rehabilitation and/or construction of district roads and/or urban with associated infrastructure, Construction or rehabilitation of foot paths, Culverts and bridges, Street lights (urban areas). As such for the period under plan, 264 km of district roads will be maintained, Routine manual and mechanized routine maintenance supervision done.

Done

(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. Spare parts

The spare parts of the Grader are expensive and it frequently breaks down.

2. Management of district vehicles

The district has no parking yard hence management of district vehicles is not easy.

3. Poor farming practices

Poor farming practices leave roads washed away due to flooding waters redirected by farmers towards the roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	

Vote: 574 Namutumba District

Workplan 7b: Water

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	77,469	18,547
District Unconditional Grant (Non-Wage)	5,855	3,086
District Unconditional Grant (Wage)	28,562	6,511
Locally Raised Revenues		0
Sector Conditional Grant (Non-Wage)	35,802	8,951
Unspent balances – Locally Raised Revenues	7,250	0
<i>Development Revenues</i>	592,328	141,039
Development Grant	542,154	135,539
District Discretionary Development Equalization Grant	11,174	0
Locally Raised Revenues		0
Transitional Development Grant	22,000	5,500
Unspent balances – Locally Raised Revenues	17,000	0
Total Revenues	669,797	159,586
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	77,469	12,468
Wage	28,562	6,511
Non Wage	48,907	5,957
<i>Development Expenditure</i>	592,328	7,099
Domestic Development	592,328	7,099
Donor Development	0	0
Total Expenditure	669,797	19,567

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

For the period, the water dept. received 24% of its total approved budget which was below target of 25%. The deficit of 1% was due to poor collection of LR by the district & no allocation of DDEG by the budget desk. Out of the total funds realized, 4.1% of it was actually spent on wages, 3.7% on recurrent activities and 4.4% on dev't activities. However, the DUCG non-wage performed more than 100% be'se of over allocation by the budget desk for implementation of many activities in the dept.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive 100% as its budget & o/wc sector conditional non wage will be 5%, LR 1%, DUCG wage 4%, DUCG non wage 0.9%, transitional devt grant 3%, DDEG 2% & Devt grant 83%. The total revenue for the FY 2016/17 increased by 25% as a result of increase in the IPFs of Devt. Grant and budgeting DDEG under the dept. Out of the anticipated budget for the FY, 4% will be spent on wage, 8% on non wage recurrent activities & 88% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

72km of district roads routinely maintained, 37 km of district roads periodically maintained. 3 months salaries paid to staff in water department. 1 training on water quality and analysis held at district. 5 water points tested for quality. 1 District Water and sanitation coordination committee meetings held at district. 1 Mandatory public notices displayed with financial information. 1 water and sanitation promotional events undertaken in the district. 6 water user committees formed at sites

Plans for 2017/18 by Vote Function

18 supervision visits conducted during & after construction. 72 water points tested for quality. 45 Water points rehabilitated. 85 shallow wells maintained functional. 20 water pump mechanics & caretakers trained. 4 water & sanitation promotional events undertaken. 18 water user committees formed at sites of new 18 boreholes. 40 water user committee members trained. 10 Advocacy activities on promoting water & sanitation undertaken. 11 Deep boreholes drilled. 50 Non functional boreholes rehabilitated.

Vote: 574 Namutumba District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

To achieve the mission and goals of Water and Environment in the district, the department intends to prioritise the following in the medium terms: Water sources/points (protected springs; shallow wells, boreholes (hand pump, motorised), piped water supply system (GFS, borehole pumped, surface water), communal water harvesting systems and Public toilets. Rehabilitation will be highly prioritised.

As such, 28 deep wells will be sited, drilled, cast and installed and 75 non-functional boreholes wi

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

Kibo (UGX: 150,000,000)

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

1. Insufficient funds

The department receives insufficient funds to meet the high demand for the water facilities.

2. Procurement process

Lengthy procurement process delays implementation of projects.

3. Insufficient funding

insufficient funding limits the no. Of bores to be drilled and rehabilitated.

Workplan 8: Natural Resources

(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>	76,570	91,423
District Unconditional Grant (Non-Wage)	3,360	12,795
District Unconditional Grant (Wage)	48,703	48,703
Locally Raised Revenues	0	9,000
Multi-Sectoral Transfers to LLGs	14,129	14,129
Sector Conditional Grant (Non-Wage)	6,379	6,796
Unspent balances – Locally Raised Revenues	4,000	0
Total Revenues	76,570	91,423
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	76,570	91,423
Wage	62,832	62,832
Non Wage	13,738	28,591
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	76,570	91,423

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

For the period July -September of FY 2016/17, the Natural Resources department received 24% of its total approved budget which was below cumulative target of 25%. The deficit of 1% was attributed to no allocation of local revenue by the budget desk to the dept. The multi-sectorial transfer to LLGs shared 19% of the total receipts while the district 81%. Out of the total funds realized, 87.2% of it was actually spent on wages and 4.3% on non-wage recurrent activities.

Vote: 574 Namutumba District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive 100% as its budget & o/wc 9% will be D/UCG non-wage, 60% District unconditional wages, LR 5% and 8% sector conditional non-wage. Out of the anticipated budget for the FY, 78% will be spent on recurrent wage and 22% on non- wage recurrent activities. The total revenue slightly increased by 5% as a result of allocating funds to physical planning activities in the department which is an emergency.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 months salaries paid to staff in the office. 1 water shed mgt committee formulated in Naigombwa wetland system in Nsinze Subcounty. 1 wetland action plans and regulations developed. 10 community women and men trained in ENR monitoring in Ivukula and Kibale Subcounty. 1 monitoring and compliance surveys undertaken in Naigombwa wetland system sections in Nsinze; Kibale and Ivukula.

Plans for 2017/18 by Vote Function

4 qtrly monitoring & compliance surveys /inspections undertaken in Local Forest Reserves. 1 water shed mgt committee formulated in Naigombwa wetland system in Nsinze s/c. 1 wetland action plans & regulations developed. 5 area (Ha) of wetlands demarcated & restored at river Mpologoma. 4 monitoring and compliance surveys undertaken in Naigombwa wetland system sections in Nsinze; Kibale & Ivukula. 10 new land disputes settled within FY across the district. 12 rural growth centres Planned for in the district.

Medium Term Plans and Links to the Development Plan

The department plans to embark on physical planning of all rural growth centres and titling of all government land at sub county level, school and health centres in the district. Bugobi and Nagonde trading centres need to acquire physical plans using part of DDEG funds.

(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. Low staff level

The department is not fully function because the following staff are missing: District Natural Resources Officer, Land Officer and wetland management Officer.

2. Low fund allocation

The allocation to the department is very small/minimal as opposed to the number of sectors, most of which are unfunded.

3. Lack of sensitization of Physical planning

Many citizens are not aware of the New Physical planning Act 2010 as such developers do not follow the guidelines/Law.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	180,753	42,594	180,753
District Unconditional Grant (Non-Wage)	2,620	617	2,620
District Unconditional Grant (Wage)	91,290	28,884	91,290
Locally Raised Revenues		0	5,000

Vote: 574 Namutumba District

Workplan 9: Community Based Services

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
Multi-Sectoral Transfers to LLGs	39,688	39,688
Sector Conditional Grant (Non-Wage)	42,154	42,154
Unspent balances – Locally Raised Revenues	5,000	
Development Revenues	234,566	440,187
District Discretionary Development Equalization Grant	591	591
Donor Funding		27,375
Multi-Sectoral Transfers to LLGs	191,376	191,376
Other Transfers from Central Government		216,498
Transitional Development Grant	4,348	4,348
Unspent balances - donor	30,812	
Unspent balances – UnConditional Grants	7,440	
Total Revenues	415,319	620,940
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>180,753</i>	<i>180,753</i>
Wage	100,873	100,873
Non Wage	79,880	79,880
<i>Development Expenditure</i>	<i>234,566</i>	<i>440,187</i>
Domestic Development	203,754	412,812
Donor Development	30,812	27,375
Total Expenditure	415,319	620,940

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

For the period, the community based dept. received 14% of its total approved budget which was below target of 25%. The deficit of 11% was attributed to no allocation from LR & DDEG. Out of the total funds realized, 52.6% of it was actually spent on wages, 9.6% on recurrent activities & 3.8% on dev't activities. The DUCG wage performed more than 100% b'se of more staff in the dept. accessed payroll & also OGT was more than 100% b'se of over release of YLP funds in the dept. for the qtr.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total budget for the FY 2017/18 has decreased by 6.4% as a result of no donor funding. Out of the projected budget for the FY, 25% will be spent on recurrent wage, 20% on recurrent activities and 55% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 months salaries paid to 12 community workers in the district.

1 quarterly support supervision of LLGs community activities conducted in the district.

Assorted GBV activities implemented in the district. 1 Youth council supported at the district. 1 quarterly extending PWD special grants to 8 PWD groups in the district

1 quarterly PWD special grant coordination committee at the district. 1 quarterly monitoring and supervision of PWD projects in the district.

1 quarterly executive and council

Plans for 2017/18 by Vote Function

20 children resettled. 123 groups formed and 8 benefiting from Special grant to PWDs. 4 support visits reports to all LLGs prepared. Monitoring & evaluation of OVC projects/programmes done. 4 review meetings conducted for HLG & LLGs and 4 OVC MIS reports submitted to DTPC. 1500 FAL learners trained in the district. 1 Youth council supported at the district. 4 quarterly executive & council PWD meetings conducted at district level. 1 Laptop computer, 2 office tables & 6 chairs procured for office.

Medium Term Plans and Links to the Development Plan

Vote: 574 Namutumba District

Workplan 9: Community Based Services

The department intends to prioritise and promote the: Facilities (Community / Training Centres at the LLG level), Purchase of Equipment (Providing CDO's / FAL instructors with equipment on which they have received training), Data collection and storage equipment, Bicycles/Motorcycles for CDO's at the LLG level, Youth and Women livelihood programmes implemented and OVC services supported. 20 children resettled
8 groups formed and 72 benefiting from Special grant to PWDs

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**
NACHWOLA, NGO Forum Namutumba and Action Aid (U) International

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

1. Limited office space

Staff lack office accommodation and furniture

2. Inadequate funding

The department gets the least funding yet it has many sectors

3. Lack of transport

The Jialing motorcycles are obsolete and repairing is very expensive. Hence CDOs have no transport facilities

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>	94,996	22,822	105,171
District Unconditional Grant (Non-Wage)	34,234	12,910	44,409
District Unconditional Grant (Wage)	44,131	9,912	44,131
Locally Raised Revenues		0	16,630
Unspent balances – Locally Raised Revenues	16,630	0	
<i>Development Revenues</i>	24,755	3,250	29,569
District Discretionary Development Equalization Grant	18,207	3,250	23,021
Donor Funding		0	6,548
Unspent balances - donor	6,548	0	
Total Revenues	119,751	26,072	134,739
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	94,996	12,276	105,171
Wage	44,131	9,912	44,131
Non Wage	50,864	2,364	61,039
<i>Development Expenditure</i>	24,755	2,977	29,569
Domestic Development	18,207	2,977	23,021
Donor Development	6,548	0	6,548
Total Expenditure	119,751	15,253	134,739

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

For the period July -September of FY 2016/17, the planning dept. received 23% of its total approved budget which was below cumulative target of 25%. The deficit of 2% was due to low collection of LR in the district and no allocation of donor funds to the dept. Out of the total funds realized, 38% of it was actually spent on wages, 9% on recurrent activities and 11% on dev't activities. The DUCG non-wage performed more than 100% due to many budgeting activities in the district.

Vote: 574 Namutumba District

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2017/18

The Unit expects receiving 100% as its budget & o/wc 34% DUCG NW, 34% on DUCG wage, 13% LR, DDEG 14% and 5% donor funding. The total revenue for the FY 2017/18 will increase by 8.5% more than that of FY 2016/17 due more allocation of DUCG NW by the budget desk for more activities in the dept. Out of the anticipated budget for the FY, 34% will be spent on wage, 47% on non-wage recurrent activities, 14% on dev't activities and 5% on donor funded activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 qualified staff in the unit, 3 sets of DTPC minutes meetings. 1 sets of council minutes meetings with relevant resolutions. 1 Quarterly progress report Q4 FY 2015/16 (performance form B) and final performance contract form B FY 2015/16 submitted to MFPED, Kampala. Assorted BOQs for DDEG projects prepared and assessed in the district. 1 monitoring/support supervision reports produced and discussed and number of resolutions implemented.

Plans for 2017/18 by Vote Function

12 TPC meetings held. 4 Qtrly progress reports for FY 2017/18 submitted to MoFPED and sector line ministries. 1 Annual Performance Contract Form B FY 2017/18 submitted to MoFPED, Kampala and sector line ministries. 1 LCD projector procured for the planning unit. 4 quarterly Monitoring reports on projects discussed by DTPC. Participatory bottom-up planning process in 10 LLGs supported. 2 LGOBT Training of HLG/LLGs (including teachers) staff implemented, 4 quarterly mentoring reports discussed by DTPC

Medium Term Plans and Links to the Development Plan

The Unit intends to coordinate the preparation of work plans, plans and budgets in addition to consolidating/integrating those important documents. Monitoring and evaluation of government programmes will be implemented and reports written and submitted to various stakeholders. In summary. 8 quarterly accountability reports submitted to DTPC, 2 quarterly Monitoring reports on projects discussed by DTPC. Participatory bottom-up planning process in 7 LLGs supported. 4 LGOBT Training of HLG/LLGs (in

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

SDS -USAID funded at UGX: 6,350,000.

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

1. Lack of transport

Whereas the government expects the Unit to coordinate all activities/programmes in the district, no vehicle is provided to the unit.

2. Salary Scale

It is challenging to coordinate officers above U2 such as those in U1 and U1E.

3. No grant

No grant for the Unit but depends on Local revenue

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	83,683	19,870	89,817
District Unconditional Grant (Non-Wage)	14,859	6,412	14,859
District Unconditional Grant (Wage)	36,797	9,519	36,797

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<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues		0	18,403
Multi-Sectoral Transfers to LLGs	19,758	3,939	19,758
Unspent balances – Locally Raised Revenues	12,269	0	
<i>Development Revenues</i>	<i>4,000</i>	<i>0</i>	<i>4,000</i>
District Discretionary Development Equalization Gran	4,000	0	4,000
Total Revenues	87,683	19,870	93,817

B: Overall Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>83,683</i>	<i>15,281</i>	<i>89,817</i>
Wage	48,555	12,458	36,797
Non Wage	35,128	2,823	53,019
<i>Development Expenditure</i>	<i>4,000</i>	<i>0</i>	<i>4,000</i>
Domestic Development	4,000	0	4,000
Donor Development	0	0	0
Total Expenditure	87,683	15,281	93,817

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

For the the period July - September FY 2016/17, the department received 23 % of its annual budget and o/w 20% was multisectoral transfers to LLGs, 32% district unconditional grant non wage and 48% District unconditional wage. Out of the funds received, 63% was actually spent on wages and 14% non wage recurrent activities. The outturn was more than 100% because more funds were allocated for special audit in schools.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans to receive 100% as its total budget and of which District unconditional grant non-wage 16%, District unconditional grant wage 39%, LR 20% and DDEG 4%. Total revenue remains the same as that of FY 2015/16. There was no increment since there was no increment in the IPFs. Out of the expected total revenue, 39% will be spent on wages, 57% on non- wage recurrent activities and 4% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 quarterly department internal audits conducted. 1 quarterly internal audit reports submitted to CAO's office. 1 quarterly auditing of 6 sub-counties' accounts at sub-counties conducted.
1 quarterly auditing of USE capitation grant in 16 secondary schools conducted.

Plans for 2017/18 by Vote Function

4 qtrly Audit reports prepared & issued. 1 risk mgt plan prepared & discussed by DTPC. 12 months' Salary for 3 officers paid. 5 workshops & seminars attended. 1 computer serviced. 1 motorcycle repaired & maintained. 4 Internal Dept. Audits. Submitting Quarterly internal Audit reports at Every 28th of end of subsequent month after each qtr. 4 qtrly auditing of 6 s/c' accounts at s/cs. 2 quarterly auditing of UPE in 109 p/s. 2 qtrly auditing of USE in 16 sec. schools.

Medium Term Plans and Links to the Development Plan

In order to ensure compliance and accountability, the Audit section will prioritise the preparation of risk management plan and quarterly periodic examination of accounting systems in place. 8 quarterly audits for 8 Sub Counties done, 1 risk management plan prepared and discussed by DTPC.

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

None

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

1. office space

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Workplan 11: Internal Audit

The department lacks office space to accommodate its staff and storage of its documents.

2. Staffing level

The section is not fully staffed

3. limited cooperation

The auditees take long to respond to issues raised in the management letters.