

Vote: 598 Kalungu District

Structure of Budget Framework Paper

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Foreword

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

Emmanuel Musoke, District Chairperson

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	628,761	84,268	628,761
2a. Discretionary Government Transfers	1,798,602	441,208	1,647,571
2b. Conditional Government Transfers	12,091,861	3,089,786	11,631,983
2c. Other Government Transfers	1,810,586	350,002	2,069,217
4. Donor Funding	568,544	105,817	575,319
Total Revenues	16,898,353	4,071,080	16,552,850

Revenue Performance in the first quarter of 2015/16

Overall, the District received 24 percent of the planned revenues for FY 2015/16, instead of the expected 25 percent by end of September. The low performance was partly due to low Local revenue collected and that the district received 20 percent of LDG planned.

Planned Revenues for 2016/17

Overall, the District expects to receive a total of shillings 16,552,850,000 from various revenue sources in Financial Year 2016/17, which is slightly less than the planned revenue in the approved Budget for Financial Year 2015/16. The Decrease is due to some individual revenue sources reducing from the level of FY 2015/16 like under Discretionary Government Transfers & Conditional Government Transfers. However, Other Government Transfers is expected to increase due to Access Roads & Road Maintenance

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17	
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget	
1a Administration	873,810	213,493	1,985,837	
2 Finance	287,834	63,387	184,739	
3 Statutory Bodies	927,835	111,170	124,469	
4 Production and Marketing	219,935	40,352	216,276	
5 Health	2,916,363	536,904	2,950,452	
6 Education	9,420,712	2,478,944	9,059,981	
7a Roads and Engineering	891,817	147,465	752,903	
7b Water	395,079	33,240	315,083	
8 Natural Resources	368,198	13,290	603,073	
9 Community Based Services	314,431	32,721	226,669	
10 Planning	235,781	25,654	91,723	
11 Internal Audit	46,558	6,027	41,646	
Grand Total	16,898,353	3,702,648	16,552,850	
	<i>Wage Rec't:</i>	9,120,424	2,318,444	9,115,541
	<i>Non Wage Rec't:</i>	4,973,567	1,140,707	4,847,943
	<i>Domestic Dev't</i>	2,235,819	215,927	2,014,047
	<i>Donor Dev't</i>	568,544	27,570	575,319

Expenditure Performance in the first quarter of 2015/16

Overall, the District spent 22 percent of the planned expenditure through various departments. The reason for low expenditure performance is mainly due to low performance in revenue and the ongoing procurement process which was delayed by some changes in staff of the procurement department. The biggest proportion of expenditure (63%) was on wages while the least was on donor development activities (1%) which since many donors were yet to receive funds from their funders hence yet to remit pledge

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Planned Expenditures for 2016/17

Overall, the district planned expenditure for FY 2016/17 will be 2% less than the planned expenditure for FY 2015/16. The reduction in expenditure plan is due to reduced Revenues. Due to a number of reforms in Local Government Financing by Central Government, some Grants for several departments will be consolidated and planned for under other departments like Administration. Therefore, planned expenditure in some departments will increase while others it will decrease as compared to FY 2015/16.

Medium Term Expenditure Plans

All the planned activities in the BPF for Financial Year 2016/17 are extracted from the Five Year District Development Plan for Kalungu district.

Challenges in Implementation

Inadequate Office space where the district is currently using Buganda kingdom buildings which are also not enough; Inadequate transport means for several departments and inadequate local revenue.

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A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	628,761	84,268	628,761
Market/Gate Charges	23,436	2,830	23,436
Registration of Businesses	7,200	755	7,200
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,400	0	1,400
Quarry Charges	1,584	450	1,584
Property related Duties/Fees	3,400	637	3,400
Park Fees	1,560	0	1,560
Rent & Rates from other Gov't Units	400	0	400
Miscellaneous	429,663	48,579	429,663
Royalties	8,690	151	8,690
Local Service Tax	81,455	21,207	81,455
Land Fees	5,500	52	5,500
Inspection Fees	1,000	240	1,000
Business licences	22,126	1,300	22,126
Application Fees	5,000	1,306	5,000
Animal & Crop Husbandry related levies	10,054	647	10,054
Other Fees and Charges	26,293	6,114	26,293
2a. Discretionary Government Transfers	1,798,602	441,208	1,647,571
District Unconditional Grant (Non-Wage)	371,525	92,881	573,643
Urban Unconditional Grant (Wage)	166,870	48,908	166,851
District Discretionary Development Equalization Grant	476,208	95,242	66,273
District Unconditional Grant (Wage)	657,433	172,536	652,605
Urban Discretionary Development Equalization Grant	0	0	61,860
Urban Unconditional Grant (Non-Wage)	126,566	31,641	126,338
2b. Conditional Government Transfers	12,091,861	3,089,786	11,631,983
Transitional Development Grant	23,000	5,750	23,000
Support Services Conditional Grant (Non-Wage)	601,561	60,956	436,776
Sector Conditional Grant (Wage)	8,296,121	2,097,000	8,296,086
Sector Conditional Grant (Non-Wage)	2,541,101	799,170	2,417,470
Development Grant	630,079	126,910	458,650
2c. Other Government Transfers	1,810,586	350,002	2,069,217
Urban Roads		0	189,351
UNEB CONTRIBUTION	10,000	0	
Access Roads		0	52,813
Urban Roads (Operational)	8,922	2,453	8,922
Road maintenance		0	440,507
Urban Road funds	189,351	52,057	
YOUTH GRANT FROM MINISTRY OF GENDER, LABOUR AND Social development	5,000	0	5,000
Medical Supplies	576,251	101,552	576,251
Road fund (Access)	52,813	0	
Road fund (Access operational)	2,489	0	
Road maintainance	440,507	101,085	
YLP funds from MGLSD	114,866	2,440	114,866
Road maintainance	20,757	4,999	
UNEB		0	10,000
Ministry of Water & Environment (LVEMP II)	271,131	0	542,262
Global fund	50,000	0	50,000
GAVI	20,000	37,994	20,000

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A. Revenue Performance and Plans

Allowances to medical workers	36,000	0	
Allowances for Medical workers		0	36,000
Access Roads (operational)		0	2,489
Road maintenance (Operational)		0	20,757
SFG -UNSPENT BALANCE		10,676	
UETCL Compensation- unspent		28,244	
RECRUITMENT FUNDS FROM MOH	12,500	8,501	
4. Donor Funding	568,544	105,817	575,319
WHO	20,000	0	20,000
FORM X		0	30,000
CDC	20,000	0	20,000
Form x, PLE Registration & Mock for Private schools	23,225	19,733	
MILDMAY	130,000	36,640	130,000
MRC	15,000	0	15,000
PACE	20,000	0	20,000
PREFA	60,000	0	60,000
UNICEF	259,184	41,922	259,184
Uganda Cares	21,135	7,521	21,135
Total Revenues	16,898,353	4,071,080	16,552,850

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

In the first quarter of 2015/2016, 13% of the annual total local revenue budget was realized. Only three Local Revenue sources performed at slightly more 25 percent at end of quarter one. However, the rest of sources performed at less than 25 percent & some performed as low as 0 percent of the annual Budget. The main reason is that research is still being undertaken to come up with a charge policy & clear sources which is being developed by the District Revenue team headed by Head of Finance.

(ii) Central Government Transfers

Generally, performance in Other Central government transfers was 24.7% of the annual Budget at end of quarter one. Discretionary Government Transfers performed slightly higher than expected level due to Wage paid to recruited staff. The district also received Conditional Government transfers worth 26% of the approved this is due to Conditional Transfers for Primary Teachers Colleges and Conditional Grant to Secondary Education which were released on term basis not quarter basis. Local Development

(iii) Donor Funding

The District received 19% of the funds planned for under donor. This was mainly because some Donors had not released any funds to the District. These include MRC, PREFA, CDC and WHO among others because they had not yet received funds from their funders. However, some donors released more funds than expected in quarter one. For example, MILDMAY and UGANDA CARES. This is because of the varying financial years in which such funds had to be released partly to take care of the missing gap.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In Financial Year 2016/17, the District plans to collect Local revenue equal to the amount planned to be collected in the approved budget of FY 2015/16. This is because the Annual update of the revenue register is still ongoing.

(ii) Central Government Transfers

Overall, Central Government Transfers planned for FY 2016/17 will slightly reduce by about 2 percent from the FY 2015/16 Budget. The reduction is attributed to Discretionary Government Transfers and Conditional Government Transfers whose IPFs were reduced by central Government, despite a slight increase in Other Government Transfers.

(iii) Donor Funding

Overall, for FY 2016/17, the district expects a slight increase in donor funding from the level of FY 2015/16 since arising out of funds collected for Form X in education department. However, there will also be a reduction in funding by Uganda Cares.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	771,841	197,255	1,881,325
District Unconditional Grant (Non-Wage)	73,148	33,272	180,053
District Unconditional Grant (Wage)	269,029	68,182	442,694
Locally Raised Revenues	65,234	12,507	65,234
Multi-Sectoral Transfers to LLGs	355,690	81,143	756,566
Support Services Conditional Grant (Non-Wage)	8,740	2,151	436,776
<i>Development Revenues</i>	60,486	8,029	104,512
District Discretionary Development Equalization Gran	19,247	3,849	
Locally Raised Revenues	38,597	4,180	38,597
Multi-Sectoral Transfers to LLGs	2,642	0	65,915
Total Revenues	832,327	205,284	1,985,837
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	771,841	195,093	1,881,325
Wage	435,900	117,090	609,545
Non Wage	335,942	78,003	1,271,780
<i>Development Expenditure</i>	101,969	18,400	104,512
Domestic Development	101,969	18,400	104,512
Donor Development	0	0	0
Total Expenditure	873,810	213,493	1,985,837

Revenue and Expenditure Performance in the first quarter of 2015/16

The Department received a total of 205,284,000/= from various sources making it 25 percent of the total annual budget. However, it is worth noting that much as the overall total made 25 percent as expected by end of quarter one, some individual revenue sources performed at more while others performed at less than the 25 percent expected level. For instance, District unconditional Grant-non wage which was as a result of funds paid to Kisseka Raphael as court awards as a result of the district lo

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total of 1,985,837,000 from various revenue sources which is much higher than the planned revenues for the Financial Year 2015/16. This is because of several reforms at national level in which some funds have been consolidated from other departments and re-categorized under Administration department. For instance, many wages which used to be in various departments have all been grouped and allocated to Administration, the same for Support Services Conditional

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

All activities planned for in the BFP are extracted from the Five Year district Development Plan.

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

None known at the moment.

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

1. Unstable District Council

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

2. Inadequate Office Space

The district is housed by Buganda buildings which are also inadequate.

3. Inadequate Transport Facilities

The district transport means are not enough to properly monitor and supervise service delivery.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	257,770	55,027	178,817
District Unconditional Grant (Non-Wage)	45,180	10,394	70,966
District Unconditional Grant (Wage)	45,193	18,082	45,193
Locally Raised Revenues	5,857	6,095	5,857
Multi-Sectoral Transfers to LLGs	161,540	20,456	56,802
<i>Development Revenues</i>	30,065	8,360	5,921
Multi-Sectoral Transfers to LLGs	30,065	8,360	5,921
Total Revenues	287,834	63,387	184,739
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	257,770	55,027	178,817
Wage	45,193	18,082	45,193
Non Wage	212,577	36,945	133,624
<i>Development Expenditure</i>	30,065	8,360	5,921
Domestic Development	30,065	8,360	5,921
Donor Development	0	0	0
Total Expenditure	287,834	63,387	184,739

Revenue and Expenditure Performance in the first quarter of 2015/16

Shs 63,387,000 actual revenues were received by the department against Shs 287,834,000 Annual approved budget which is 22%. Some revenue sources received more than annual budget for example Local revenue for the reason that funds were allocated to the department to procure books of accounts and facilitate payment of salaries for first quarter FY 2015/16. Also Lower local governments allocated more funds to Finance department on development expenditure hence 28%. And payment of salaries of 40

Department Revenue and Expenditure Allocations Plans for 2016/17

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

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Workplan 2: Finance

All the department's expected revenues will be spent on various planned activities aimed at achieving the overall targets already set. The biggest portion of ex

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Production of Financial statements for Financial Year 2014/15 and submitted to office of the Auditor General on 29/08/2015.

Distributed copies of the approved estimates for 2014/15 to all stakeholders.

Held a departmental staff meeting for the Quarter.

Procured Books of accounts for Financial Year 2015/16.

Plans for 2016/17 by Vote Function

Production of Financial statements for Financial Year 2014/15 and submitted to office of the Auditor General on 29/08/2015.

Distributed copies of the approved estimates for 2014/15 to all stakeholders.

Held a departmental staff meeting for the Quarter.

Procured Books of accounts for Financial Year 2015/16.

Medium Term Plans and Links to the Development Plan

The Annual planned activities are extracts from the Five Year District Development Plan.

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

None known at the moment.

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

1. Inadequate Office Space

The department and generally the district lacks enough space.

2. Lack of Transport means for the department.

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

3. Inadequate Funding

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	927,835	115,937	124,469
District Unconditional Grant (Non-Wage)	33,153	3,749	52,073
District Unconditional Grant (Wage)	178,493	32,946	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	31,761	570	31,761
Multi-Sectoral Transfers to LLGs	102,713	17,301	40,635
Other Transfers from Central Government	12,500	8,501	
Support Services Conditional Grant (Non-Wage)	569,216	52,870	
Total Revenues	927,835	115,937	124,469
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	927,835	111,170	124,469
Wage	178,493	32,946	0
Non Wage	749,342	78,224	124,469
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	927,835	111,170	124,469

Revenue and Expenditure Performance in the first quarter of 2015/16

Being the first quarter, the sector received 115,937,000 which is 12% of the planned amount in the approved budget and 48% of the quarter's planned revenues. This is lower than 25% expected at the end of the quarter and less than 100% of the quarter budget due to poor performance in various revenue sources. For example, Conditional transfers to councillor's allowances and ex-gratia performed less because these funds are released in small portions since the bigger percentage is released and all the

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's expected revenue for Financial Year 2016/17 is far less (will reduce by 87 percent) than the planned revenue for the ongoing Financial Year. This is mainly because of several revenue sources like wages have been consolidated and taken to administration. No Other transfers from central Government expected, for now. The department's expenditure will only be on Non wage recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

DSC has held meetings and recruited staff, contracts committee meetings have been held, land board meetings have been held DEC meetings have been held however council and committee meetings have not sat

Plans for 2016/17 by Vote Function

DSC has held meetings and recruited staff, contracts committee meetings have been held, land board meetings have been held DEC meetings have been held however council and committee meetings have not sat

Medium Term Plans and Links to the Development Plan

All the planned activities in Financial Year 2016/17 are extracted from the Five Year District Development Plan.

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

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

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

1. Underfunding

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

2.

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Workplan 3: Statutory Bodies

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	195,542	40,354	209,776
District Unconditional Grant (Non-Wage)	5,752	650	9,035
District Unconditional Grant (Wage)		16,567	
Locally Raised Revenues	3,264	0	3,264
Multi-Sectoral Transfers to LLGs	18,254	1,515	9,644
Sector Conditional Grant (Non-Wage)	21,870	5,468	41,450
Sector Conditional Grant (Wage)	146,402	16,155	146,383
<i>Development Revenues</i>	24,394	4,473	6,500
Development Grant	17,894	4,473	
Locally Raised Revenues	6,500	0	6,500
Total Revenues	219,935	44,828	216,276
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	195,542	40,352	209,776
Wage	146,402	32,721	146,383
Non Wage	49,140	7,630	63,393
<i>Development Expenditure</i>	24,394	0	6,500
Domestic Development	24,394	0	6,500
Donor Development	0	0	0
Total Expenditure	219,935	40,352	216,276

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of shs. 44,828,000 during the quarter which is 20 percent of the planned revenues. This low performance is as a result of some revenue sources underperforming. For instance, Locally raised revenue performed at 0 percent since there was none allocated to the department in the quarter due to failure by the district to collect the planned revenues. Multisectoral transfers to Lower Local Governments also performed at less than expected level because LLGs allocated less

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to operate a budget of shs.216,276,00 which is slightly less than the planned revenues for Financial Year 2016/17. The decrease is as a result of Lower Local Governments allocating less funds to the department than in the current Financial Year. The biggest proportion of the department's expenditure will be on wages since more staff are planned to be recruited. The department does not have any donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Three departmental meetings were conducted, Monitoring of departmental activities was done in six Lower Local Governments, Agricultural inputs delivered under Operation Wealth Creation were received, inspected and distributed, Training of farmers on crop agronomy, livestock husbandry and fish farming was done. Beach Management Units were elected in the three landing sites in the district and members trained. Fisheries and livestock production statistics for the period in question were compiled and

Plans for 2016/17 by Vote Function

Three departmental meetings were conducted, Monitoring of departmental activities was done in six Lower Local

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Workplan 4: Production and Marketing

Governments, Agricultural inputs delivered under Operation Wealth Creation were received, inspected and distributed, Training of farmers on crop agronomy, livestock husbandry and fish farming was done. Beach Management Units were elected in the three landing sites in the district and members trained. Fisheries and livestock production statistics for the period in question was compiled an

Medium Term Plans and Links to the Development Plan

The activities to be undertaken by the sector are all derived from the Five Year District Development Plan.

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

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

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

1. Understaffing

The department is understaffed. At district level only 50% positions are filled. At sub-county level 75% of the staffing is still vacant.

2. Lack of facilitation for field staff

There is no facilitation for the existing sub-county staffs.

3. Lack of equipment and transport.

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

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>UShs Thousand</i>			
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,427,498	530,162	2,410,508
District Unconditional Grant (Non-Wage)	200	23	314
Locally Raised Revenues	181	0	181
Multi-Sectoral Transfers to LLGs	21,925	5,021	8,468
Other Transfers from Central Government	682,251	101,552	682,251
Sector Conditional Grant (Non-Wage)	383,034	95,759	379,387
Sector Conditional Grant (Wage)	1,339,907	327,808	1,339,907
<i>Development Revenues</i>	488,865	88,083	539,944
Development Grant	9,997	1,999	34,985
Donor Funding	474,959	86,084	504,959
Multi-Sectoral Transfers to LLGs	3,909	0	

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Workplan 5: Health

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	2,916,363	618,245	2,950,452
B: Overall Workplan Expenditures:			
Recurrent Expenditure	2,427,498	529,067	2,410,508
Wage	1,339,907	327,808	1,339,907
Non Wage	1,087,591	201,259	1,070,601
Development Expenditure	488,865	7,837	539,944
Domestic Development	13,906	0	34,985
Donor Development	474,959	7,837	504,959
Total Expenditure	2,916,363	536,904	2,950,452

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of shillings 618,245,000 from various revenue sources which is 21 percent of the expected revenues by end of the quarter. This is lower than the expected 25 percent performance at this stage because many individual revenue sources performed less than expected. For instance, There was no Locally Raised revenue allocated to the department during the quarter because the district had generated very little which was prioritized in other departments. District uncondition

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

No major physical progress made. There was staff recruitment, and mass immunization done.

Plans for 2016/17 by Vote Function

No major physical progress made. There was staff recruitment, and mass immunization done.

Medium Term Plans and Links to the Development Plan

All planned activities are extracted from the Five Year District Development Plan.

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

mass immunization supported by Central Government through Ministry of Health, Rakai health sciences to train health workers and support Safe Male Circumcision.

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

1. Inadequate and Untimely PCH Funds

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

2. Inadequate Transport Facilities.

The Department especially the DHO's office does not have transport facilities which makes it hard to carry out monitoring and support supervision.

3. Very thin Budget for PHC Development Funds

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

Vote: 598 Kalungu District

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,996,107	2,456,666	8,820,829
District Unconditional Grant (Non-Wage)	15,684	6,636	24,635
District Unconditional Grant (Wage)	40,376	5,545	40,376
Locally Raised Revenues	906	0	906
Multi-Sectoral Transfers to LLGs	19,454	3,850	11,322
Other Transfers from Central Government	10,000	0	10,000
Sector Conditional Grant (Non-Wage)	2,099,875	687,597	1,923,795
Sector Conditional Grant (Wage)	6,809,812	1,753,038	6,809,795
<i>Development Revenues</i>	424,605	106,588	239,152
Development Grant	273,188	54,638	209,187
Donor Funding	23,225	19,733	
Multi-Sectoral Transfers to LLGs	128,191	21,542	29,965
Unspent balances – Conditional Grants		10,676	
Total Revenues	9,420,712	2,563,254	9,059,981
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,996,107	2,437,669	8,820,829
Wage	6,850,188	1,758,583	6,850,171
Non Wage	2,145,920	679,086	1,970,658
<i>Development Expenditure</i>	424,605	41,275	239,152
Domestic Development	401,380	21,542	239,152
Donor Development	23,225	19,733	0
Total Expenditure	9,420,712	2,478,944	9,059,981

Revenue and Expenditure Performance in the first quarter of 2015/16

The Department received a total of shillings 2,563,254,000 from the various revenue sources, which accounts for 27 percent of the annual approved budget and 109 percent of the quarter plan. This is higher than 25 percent expected at the end of quarter one due to over performance in some revenue sources like donor funding at 85 percent which is the contributions from students for PLE registration and mock because this is the period when registration for PLE was effected and mock examinations pr

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's expected revenues for Financial Year 2016/17 will be slightly less than the current Financial Year's. The decrease is mainly caused by Lower Local Governments allocating less funds to the education sector than what was allocated in FY 2015/16.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

However, some indicators were not reported on because their timing is in other quarters (not in quarter one) while for others it is due to lack of clear guidelines from Ministry of education.

Plans for 2016/17 by Vote Function

1. Salaries paid to 1,079 Primary school teachers, 250 secondary school teachers and 19 Tertiary tutors.
2. U.P.E paid to 89 Primary schools and USE paid to 21 Secondary schools.

Vote: 598 Kalungu District

Workplan 6: Education

3. Tertiary capitation grant paid to Kabukunge Primary Teachers College.
3. Education activities monitored.

However, some indicators were not reported on because their timing is in other quarters (not in quarter one) while for others it is due to lack of clear guidelines from Ministry of education.

Medium Term Plans and Links to the Development Plan

The activities in this BFP are extracted from the Five Year district Development Plan.

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

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

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

1. lack of transport facilities

Have one very old vehicle

2. Inadequate staff houses

Only 20 out of 90 schools have staff houses

3. Inadequate textbooks

The ratio of textbooks to pupils is 1:5

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	137,517	32,298	70,232
District Unconditional Grant (Non-Wage)	9,164	1,036	14,314
District Unconditional Grant (Wage)	17,378	9,688	17,378
Multi-Sectoral Transfers to LLGs	78,807	14,122	6,372
Other Transfers from Central Government	32,168	7,452	32,168
<i>Development Revenues</i>	754,300	176,376	682,671
Multi-Sectoral Transfers to LLGs	71,630	23,234	
Other Transfers from Central Government	682,671	153,141	682,671
Total Revenues	891,817	208,674	752,903
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	137,517	27,723	70,232
Wage	17,378	9,688	17,378
Non Wage	120,139	18,034	52,854
<i>Development Expenditure</i>	754,300	119,742	682,671
Domestic Development	754,300	119,742	682,671
Donor Development	0	0	0
Total Expenditure	891,817	147,465	752,903

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of shillings 208,674,000 from various revenue sources which is 23 percent of the

Vote: 598 Kalungu District

Workplan 7a: Roads and Engineering

planned revenues. This is lower than the expected level due to some revenue sources performing at less than the expected level. For instance, District unconditional Grant non wage was reduced because the district had to use part of the grant to settle part of the court awards to Raphael Kisseka (lost court case). Multisectoral transfers to Lower Local Governments (LLGs) was less because

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

In this quarter 30.7 Km of roads were maintained using mechanised and 10 Km of roads were maintained using labour based methods.

The district grader, the Double cabin truck was maintained.

The roads maintained are;

Kiwebwa-Kitante-Kirowoza-Kijjomanyi-Butawata 12.4 Km, Mukoko-Kasali-Mabowa 9.4 Km, Kabisa-Nnende 1 Km and Kawanda phase II 1.5 Km.

Plans for 2016/17 by Vote Function

In this quarter 30.7 Km of roads were maintained using mechanised and 10 Km of roads were maintained using labour based methods.

The district grader, the Double cabin truck was maintained.

The roads maintained are;

Kiwebwa-Kitante-Kirowoza-Kijjomanyi-Butawata 12.4 Km, Mukoko-Kasali-Mabowa 9.4 Km, Kabisa-Nnende 1 Km and Kawanda phase II 1.5 Km.

Medium Term Plans and Links to the Development Plan

The planned projects for next Financial Year are gotten from the Five Year District Development Plan.

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

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

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

1. Inadequate funding

Have more roads and cannot be done by the available funds

2. Incomplete Road unit

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

3. Understaffing and poor staff structure

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

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 598 Kalungu District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,079	41	37,605
District Unconditional Grant (Non-Wage)	360	41	565
Locally Raised Revenues	2,239	0	2,239
Multi-Sectoral Transfers to LLGs	480	0	
Sector Conditional Grant (Non-Wage)	0	0	34,800
<i>Development Revenues</i>	392,000	71,550	277,478
Development Grant	329,000	65,800	214,478
Donor Funding	40,000	0	40,000
Transitional Development Grant	23,000	5,750	23,000
Total Revenues	395,079	71,591	315,083
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	26,079	5,791	37,605
Wage		0	0
Non Wage	26,079	5,791	37,605
<i>Development Expenditure</i>	369,000	27,449	277,478
Domestic Development	329,000	27,449	237,478
Donor Development	40,000	0	40,000
Total Expenditure	395,079	33,240	315,083

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively during the quarter, the district received a total of 71,591,000= from various revenue sources which is 18% of the annual approved budget. This low performance is attributed to poor performance of some individual revenue sources. For instance, Locally Raised revenue performed at 0% because the district generally collected little revenue during the quarter and was allocated to urgent priorities hence the water sector received none. Multisectoral transfers to LLGs also performed at

Department Revenue and Expenditure Allocations Plans for 2016/17

The District under water department will in FY 2016/17 receive a total revenue less than the planned revenues for FY 2015/16 mainly because Development Grant was reduced bu central Government. The biggest part of the department's expenditure will be on Capital projects with non wage expenditure taking the smallest share.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department plans to construct 10 shallow wells and rehabilitate 9 deep boreholes in lower local governments.

Plans for 2016/17 by Vote Function

The department plans to construct 10 shallow wells and rehabilitate 9 deep boreholes in lower local governments.

Medium Term Plans and Links to the Development Plan

All projects planned for are within the Five Year district development Plan.

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

None

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

1. Transport

Lack of transport means during rehabilitation of point water sources

Vote: 598 Kalungu District

Workplan 7b: Water

2. Water user Committee

Disintergration of formed water user committees

3. Co-funding

The Community has negative attitude towards co-funding component towards water facilities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	143,159	41,995	58,811
District Unconditional Grant (Non-Wage)	3,811	431	5,986
District Unconditional Grant (Wage)	39,936	3,311	39,936
Locally Raised Revenues	349	0	49
Multi-Sectoral Transfers to LLGs	45,958	8,756	6,483
Other Transfers from Central Government	48,092	0	6,356
Sector Conditional Grant (Non-Wage)	5,012	1,253	6,356
Unspent balances – Other Government Transfers		28,244	
<i>Development Revenues</i>	225,039	0	544,262
Locally Raised Revenues	2,000	0	2,000
Other Transfers from Central Government	223,039	0	542,262
Total Revenues	368,198	41,995	603,073
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	143,159	13,290	58,811
Wage	39,936	3,311	39,936
Non Wage	103,223	9,979	18,874
<i>Development Expenditure</i>	225,039	0	544,262
Domestic Development	225,039	0	544,262
Donor Development	0	0	0
Total Expenditure	368,198	13,290	603,073

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total sum of shs 41,995,000/= which is 11 percent of the planned revenues in the approved budget which lower than the expected level because some items performed below the average. These include Locally raised revenues which is 0% because the district collected little and allocated nothing to the sector due to priorities falling else where. Other transfers from Central Government which is 0% because LVEMP II funds for this financia Year are yet to be released to the di

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Procurement of Boat Engine was made. Sensitization on Forest Management Systems was done at Nabijjoka Forest Reserve. Review of Environmental Impact Assessment (EIS) was done. Salaries were paid, Submissions were made to line ministries and Forest inspection was done,

Plans for 2016/17 by Vote Function

Vote: 598 Kalungu District

Workplan 8: Natural Resources

Procurement of Boat Engine was made. Sensitization on Forest Management Systems was done at Nabijjoka Forest Reserve. Review of Environmental Impact Assessment (EIS) was done. Salaries were paid, Submissions were made to line ministries and Forest inspection was done,

Medium Term Plans and Links to the Development Plan

All projects are linked to the Five Year district Development Plan.

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

None so far known.

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

1. budget constraints

The department is currently Underfunded which adversely affects service delivery.

2. Lack of transport Means

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

3. Inadequate office space and equipments.

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

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	99,941	26,669	81,443
District Unconditional Grant (Non-Wage)	7,664	867	12,038
District Unconditional Grant (Wage)	17,629	8,828	17,629
Locally Raised Revenues	3,027	0	3,027
Multi-Sectoral Transfers to LLGs	35,312	5,440	12,067
Other Transfers from Central Government	5,000	2,440	5,000
Sector Conditional Grant (Non-Wage)	31,309	9,094	31,682
<i>Development Revenues</i>	214,490	7,343	145,226
District Discretionary Development Equalization Gran	36,714	7,343	
Donor Funding	30,360	0	30,360
Multi-Sectoral Transfers to LLGs	32,550	0	
Other Transfers from Central Government	114,866	0	114,866
Total Revenues	314,431	34,012	226,669
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	99,941	25,421	81,443
Wage	17,629	8,828	17,629
Non Wage	82,312	16,593	63,814
<i>Development Expenditure</i>	214,490	7,300	145,226
Domestic Development	184,130	7,300	114,866
Donor Development	30,360	0	30,360
Total Expenditure	314,431	32,721	226,669

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of shillings 34,012,000 from various revenue sources making it 11 percent (instead of

Vote: 598 Kalungu District

Workplan 9: Community Based Services

25 %) of the planned revenues in the annual approved budget of the current financial Year. This low performance is because some individual revenue sources performed poorly. Notably, Locally raised revenue was zero because the district generally collected little and allocated it to priority issues in other departments. District unconditional grant non wage which was partially allo

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Youth council and PWD council facilitated to hold meetings, monitored 5 FAL classes in bukulula, implemented YLP operational activities.

Plans for 2016/17 by Vote Function

Youth council and PWD council facilitated to hold meetings, monitored 5 FAL classes in bukulula, implemented YLP operational activities.

Medium Term Plans and Links to the Development Plan

All FY 2016/17 planned activities are gotten from the Five Year District Development Plan.

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

Non so far known.

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

1. Inadequate Transport means

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

2. Inadequate Office space

The available office space is inadequate for all staff.

3. Inadequate funding for some Activities

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

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	64,143	15,367	48,024
District Unconditional Grant (Non-Wage)	12,977	2,723	20,463
District Unconditional Grant (Wage)	25,601	6,709	25,601
Locally Raised Revenues	1,960	0	1,960
Support Services Conditional Grant (Non-Wage)	23,605	5,935	
<i>Development Revenues</i>	171,638	23,651	43,699
District Discretionary Development Equalization Gran	164,121	23,651	23,858
Locally Raised Revenues	7,517	0	17,368
Urban Discretionary Development Equalization Grant		0	2,474

Vote: 598 Kalungu District

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	235,781	39,018	91,723
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>64,143</i>	<i>12,521</i>	<i>48,024</i>
Wage	25,601	6,709	25,601
Non Wage	38,542	5,812	22,423
<i>Development Expenditure</i>	<i>171,638</i>	<i>13,133</i>	<i>43,699</i>
Domestic Development	171,638	13,133	43,699
Donor Development	0	0	0
Total Expenditure	235,781	25,654	91,723

Revenue and Expenditure Performance in the first quarter of 2015/16

The Department received a total of shillings 39,018,000 from the various revenue sources, which accounts for 17 percent of the annual planned revenue of 235,781,000 in the approved budget and 66 percent of the quarter Budget. This performance is lower than the expected 25% level for quarter one due under performance in some revenue sources like Locally raised revenue and LGMSDP due to poor collections coupled with less allocations from the Centre (20 percent was released to the District instead

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1. Compiled Quarter four OBT report and Submitted to Ministry of Finance, Planning and Economic Development and OPM.
2. Road works carried out on Lusango-Lukaya Road
- 3.

Plans for 2016/17 by Vote Function

1. Compiled Quarter four OBT report and Submitted to Ministry of Finance, Planning and Economic Development and OPM.
2. Road works carried out on Lusango-Lukaya Road
- 3.

Medium Term Plans and Links to the Development Plan

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

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

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

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

1. Understaffing

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

2. Inadequate office space

Vote: 598 Kalungu District

Workplan 10: Planning

The Office is overcrowded

3. Lack of transport facilities

The department does not even have any form of transport

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	46,558	6,027	41,646
District Unconditional Grant (Non-Wage)	7,668	867	12,044
District Unconditional Grant (Wage)	23,798	2,678	23,798
Locally Raised Revenues	2,071	0	2,071
Multi-Sectoral Transfers to LLGs	13,022	2,482	3,734
Total Revenues	46,558	6,027	41,646
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	46,558	6,027	41,646
Wage	23,798	2,678	23,798
Non Wage	22,760	3,349	17,848
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	46,558	6,027	41,646

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received shillings 6,027,000 accounting for 13% of the planned revenues in the approved budget. This lower than the expected 25 percent at quarter one because all sources performed poorly. Locally raised revenue was zero because the district collected less and it was allocated to priority areas falling other departments other than Audit. District unconditional grant non wage also was poor because a considerable amount was put in the pull to cater for the obligation of paying part

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

All planned activities are derived from the Five Year District Development Plan.

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

None so far known

Vote: 598 Kalungu District

Workplan 11: Internal Audit

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

1. Inadequate Funding

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

2. inadequate Transport Means

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

3. Understaffing

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