

# Vote: 558 Ibanda District

# FY 2018/19

## Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

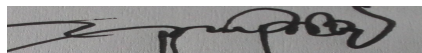
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :



NATHAN AHIMBISIBWE

(Accounting Officer)

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

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

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

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

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

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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

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

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

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

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

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

**Vote: 558 Ibanda District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	823,521	499,990	737,828
<b>Discretionary Government Transfers</b>	2,844,972	2,189,501	3,208,001
<b>Conditional Government Transfers</b>	12,676,205	9,255,540	13,119,988
<b>Other Government Transfers</b>	467,244	958,389	1,645,960
<b>Donor Funding</b>	191,418	44,019	191,418
<b>Grand Total</b>	<b>17,003,360</b>	<b>12,947,438</b>	<b>18,903,195</b>

**Revenue Performance by end of March of the Running FY**

By the end of third quarter, the district had received a total revenue of shillings 12,947,438,000 representing 76% of the annual budget. Out of the total budget, 499,990,000 shillings was local revenue, 2,189,501,000 shillings was discretionary government transfers, 9,255,540,000 shillings was conditional government transfers, 958,389,000 shillings was other government transfers and 44,019,000 shillings was donor funds. The district received more than the expected revenue due to salary arrears, emergency funds were received from Road Fund for roads in Ishongororo Town Council and all development grants were received by the end of third quarter. There was under performance of local revenue because some revenue sources performed less than expected and the closure of the major cattle market of Kanyarugiri due to foot and mouth disease. Donor funding also performed poorly because funds had not been realized from some donors as a result of closing their interventions in the district.

**Planned Revenues for next FY**

The budget for 2018/19 FY has increased from shs. 17,217,749,000 to shs. 18,967,172,000 due to increase in wage due to salary enhancement of some staff, increase in the IPF for Agricultural extension services, PHC development and SFG grant. There has also been an increase in wage for political leaders because an IFP for LCIII for political leaders was given

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,874,723	2,351,368	2,878,969
Finance	1,168,625	1,155,454	481,003
Statutory Bodies	524,518	315,116	668,410
Production and Marketing	662,849	548,137	1,218,831
Health	1,959,462	1,475,517	2,834,727
Education	7,489,235	5,562,506	8,127,174
Roads and Engineering	905,613	743,525	1,351,120
Water	551,098	532,416	529,978
Natural Resources	92,921	65,015	113,224
Community Based Services	631,323	106,034	540,770
Planning	68,470	54,664	93,481

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Internal Audit	74,522	37,686	65,508
<b>Grand Total</b>	<b>17,003,360</b>	<b>12,947,438</b>	<b>18,903,195</b>
<i>o/w: Wage:</i>	9,941,154	7,455,865	11,078,458
<i>Non-Wage Recurrent:</i>	5,501,247	4,153,645	5,836,159
<i>Domestic Devt:</i>	1,369,540	1,293,909	1,797,160
<i>Donor Devt:</i>	191,418	44,019	191,418

**Expenditure Performance by end of March FY 2017/18**

By the end of third quarter 2017/18 FY, the district had received 12,947,438,000 shillings out of which it had spent 10,575,671,000 shillings representing 82% of the released funds. Funds received were transferred to departments based on their budget allocations. Transfer for lower local governments such as unconditional grant non wage and equalization grant were made on time. Out of the received funds, the departments managed to implement their activities leaving unspent balance for payment of physical projects that had been started on and also for payment of fuel for which the payment process had been initiated.

**Planned Expenditures for the FY 2018/19**

The expenditure will be made on wages, development activities and donor activities. There are slight increase on revenue due to increase on wage as a result of increase on pension due to some staff retiring next year and wages for LC III politicians. There has been also increase on the IPF for PHC development and SFG.

**Medium Term Expenditure Plans**

The district medium term priorities are stipulated in the district five year development plan which include; monitoring and supervision of government projects, routine maintenance of district roads, mechanized maintenance of feeder roads, completion of gravity flow schemes, rehabilitation of boreholes, construction of classrooms and pit latrines, increasing production and productivity of the district, collecting, analyzing and dissemination of information, carrying out participatory planning meetings, carrying out capacity building for both technical staff and politicians, strengthening primary health care and training health workers in health related issues.

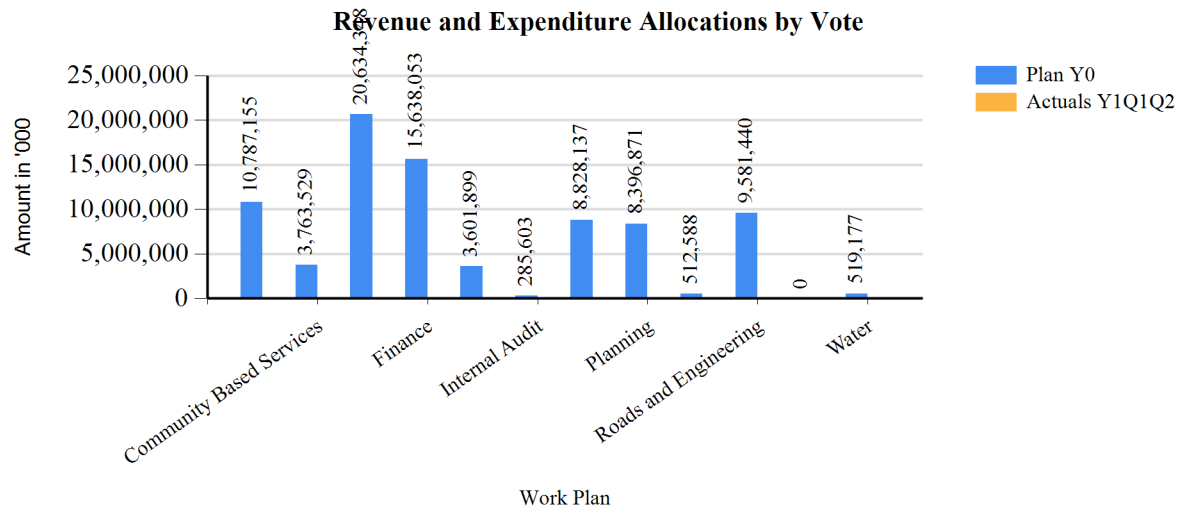
**Challenges in Implementation**

The major constraints faced by the district in the implementation of activities include; inadequate office space, low staffing levels most especially for critical staff, inadequate transport means for monitoring and supervision, low local revenue base, poor attitude of community members towards operation and maintenance of water sources, lack of critical medical equipment in health facilities, inadequate accommodation for staff at schools and health facilities.

**G1: Graph on the revenue and expenditure allocations by Department**

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>823,521</b>	<b>499,990</b>	<b>737,828</b>
Advance Recoveries	1,000	0	0
Agency Fees	18,150	4,490	21,962
Animal & Crop Husbandry related Levies	3,000	7,832	3,630
Business licenses	25,450	38,976	237,869
Educational/Instruction related levies	56,100	22,262	61,710
Ground rent	1,500	3,557	0
Group registration	5,000	595	0
Land Fees	14,550	20,115	26,004
Local Services Tax	71,000	63,836	75,020
Market /Gate Charges	97,146	49,714	117,546
Miscellaneous and unidentified taxes	0	5,140	0
Miscellaneous receipts/income	9,000	10,878	12,100
Other Fees and Charges	16,000	6,831	19,360
Property related Duties/Fees	100	2,318	220
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	8,399	3,630
Registration of Businesses	8,000	6,137	8,800
Rent & Rates - Non-Produced Assets – from other Govt units	52,200	20,737	67,510
Rent & Rates - Non-Produced Assets – from private entities	5,000	1,317	7,865
Royalties	60,910	26,929	74,602

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Sale of Land	15,000	10,734	0
Stamp duty	226,414	54,192	0
Unspent balances – Locally Raised Revenues	135,000	135,000	0
<b>2a. Discretionary Government Transfers</b>	<b>2,844,972</b>	<b>2,189,501</b>	<b>3,208,001</b>
District Discretionary Development Equalization Grant	156,263	156,263	180,887
District Unconditional Grant (Non-Wage)	557,323	417,993	589,274
District Unconditional Grant (Wage)	1,638,923	1,229,192	1,873,038
Urban Discretionary Development Equalization Grant	66,826	66,826	55,310
Urban Unconditional Grant (Non-Wage)	160,275	120,206	157,021
Urban Unconditional Grant (Wage)	265,361	199,021	352,472
<b>2b. Conditional Government Transfer</b>	<b>12,676,205</b>	<b>9,255,540</b>	<b>13,119,988</b>
General Public Service Pension Arrears (Budgeting)	496,559	496,559	36,230
Gratuity for Local Governments	516,262	387,196	370,732
Pension for Local Governments	660,761	495,571	691,376
Salary arrears (Budgeting)	66,295	66,295	0
Sector Conditional Grant (Non-Wage)	1,941,507	824,315	1,607,738
Sector Conditional Grant (Wage)	8,036,870	6,027,652	8,852,949
Sector Development Grant	637,314	637,314	1,539,910
Transitional Development Grant	320,638	320,638	21,053
<b>2c. Other Government Transfer</b>	<b>467,244</b>	<b>958,389</b>	<b>1,645,960</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	28,500	17,990	0
Other	425,815	99,357	0
Support to PLE (UNEB)	12,929	9,148	12,929
Support to Production Extension Services	0	157,171	0
Uganda Road Fund (URF)	0	662,633	1,207,216
Uganda Women Entrepreneurship Program(UWEP)	0	8,577	173,338
Youth Livelihood Programme (YLP)	0	3,513	252,477
<b>3. Donor</b>	<b>191,418</b>	<b>44,019</b>	<b>191,418</b>
United Nations Children Fund (UNICEF)	81,680	16,571	81,680
Global Fund for HIV, TB & Malaria	61,738	27,448	61,738
World Health Organisation (WHO)	18,000	0	18,000
Global Alliance for Vaccines and Immunization (GAVI)	30,000	0	30,000
<b>Total Revenues shares</b>	<b>17,003,360</b>	<b>12,947,438</b>	<b>18,903,195</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

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The district had cumulatively collected local revenue worth 499,990,000 shillings by the end of March 2018 representing 61% of the total budgeted local revenue. The main resources of local revenue that majorly contributed to this performance were Local service tax, Animal and crop Husbandry related levies, registration fees, registration of businesses, ground rent, property related fees, business licenses and land fees. There was poor performance of other revenue sources such as quarry charges, group registration, stump duty rent and rates-Non produces assets from both private and other government units and market/gate charges advertisements making low level of local revenue realization. Also the poor performance was attributed to the closure of the major cattle market of Kanyarugiri which was closed due to foot and mouth disease.

## Central Government Transfers

By end of March 2018, the district had received 2,189,501,000 shillings as discretionary government transfers, 9,255,540,000 shillings as conditional government transfers and 958,389,000 shillings as other government transfers representing 77%, 73% and 205% respectively. There was over performance because all funds for development grants were received by the end of the third quarter and the district received more funds from road fund as emergency for roads in Ishongororo Town Council.

## Donor Funding

Cumulatively the district had received 44,019,000 shillings as donor funds representing 23% of the planned revenue. The funds consisted of 16,571,000 shillings from UNICEF and 27,448,000 shillings from Global fund. This under performance was due to non realization of funds from some donors due to closure of their interventions in the district.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The anticipated local revenue for the district is UGX 737,828,000. The sources of revenue include; local service tax, land fees, application fees, business licenses, rent and rates, registration, educational related levies, registration of businesses, agency fees, market/gate charges, group registration, advance recoveries

### Central Government Transfers

The district expects to get UGX 3,208,001,000 as discretionary Government transfers, UGX 13,119,988,000 as conditional government transfers and UGX 1,645,960,000 as other government transfers. There is an increase in central government transfers due to increase in wage for Health workers, Science secondary teacher and other non health scientists. There is also increase in the IPF for SFG and Agricultural extension services.

### Donor Funding

The expected donor funds for 2018/19 FY for the district is UGX 191,418,000 from United Nations Children Fund, World Health Organization and Global Fund

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	467,683	190,318	837,812
District Production Services	146,403	201,753	373,213
District Commercial Services	48,763	6,358	7,806
<b><i>Sub- Total of allocation Sector</i></b>	<b>662,849</b>	<b>398,428</b>	<b>1,218,831</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	864,613	663,625	1,259,556
District Engineering Services	41,000	22,931	91,564
<b><i>Sub- Total of allocation Sector</i></b>	<b>905,613</b>	<b>686,556</b>	<b>1,351,120</b>



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<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,614,761	3,229,667	6,222,019
Secondary Education	1,526,432	2,062,323	1,637,283
Skills Development	62,804	15,701	62,804
Education & Sports Management and Inspection	285,238	233,899	205,068
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>7,489,235</i></b>	<b><i>5,541,591</i></b>	<b><i>8,127,174</i></b>
<b>Sector: Health</b>			
Primary Healthcare	453,725	188,717	955,022
District Hospital Services	99,990	74,992	99,990
Health Management and Supervision	1,405,747	879,673	1,779,715
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,959,462</i></b>	<b><i>1,143,382</i></b>	<b><i>2,834,727</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	551,098	340,112	529,978
Natural Resources Management	92,921	65,015	113,224
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>644,019</i></b>	<b><i>405,127</i></b>	<b><i>643,202</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	631,323	97,648	540,770
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>631,323</i></b>	<b><i>97,648</i></b>	<b><i>540,770</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,874,723	861,881	2,878,969
Local Statutory Bodies	524,518	257,173	668,410
Local Government Planning Services	68,470	54,664	93,481
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,467,711</i></b>	<b><i>1,173,718</i></b>	<b><i>3,640,860</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	1,168,625	1,091,536	481,003
Internal Audit Services	74,522	37,686	65,508
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,243,147</i></b>	<b><i>1,129,222</i></b>	<b><i>546,511</i></b>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,866,064</b>	<b>2,345,817</b>	<b>2,860,063</b>
District Unconditional Grant (Non-Wage)	104,027	89,415	87,526
District Unconditional Grant (Wage)	812,341	716,534	1,035,845
General Public Service Pension Arrears (Budgeting)	496,559	496,559	36,230
Gratuity for Local Governments	516,262	387,196	370,732
Locally Raised Revenues	85,000	94,247	102,890
Multi-Sectoral Transfers to LLGs_NonWage	0	0	182,992
Multi-Sectoral Transfers to LLGs_Wage	124,818	0	352,472
Pension for Local Governments	660,761	495,571	691,376
Salary arrears (Budgeting)	66,295	66,295	0
<b>Development Revenues</b>	<b>8,659</b>	<b>5,551</b>	<b>18,906</b>
District Discretionary Development Equalization Grant	8,659	5,551	7,507
Multi-Sectoral Transfers to LLGs_Gou	0	0	11,399
<b>Total Revenue Shares</b>	<b>2,874,723</b>	<b>2,351,368</b>	<b>2,878,969</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	937,159	446,439	1,388,317
Non Wage	1,928,905	415,438	1,471,746
<b>Development Expenditure</b>			
Domestic Development	8,659	3	18,906
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,874,723</b>	<b>861,881</b>	<b>2,878,969</b>

### Narrative of Workplan Revenues and Expenditure

The department's budget for 2018/19 FY is 2,878,969,000 shillings and the allocation for the Department decreased by a small margin due to reduction in district unconditional grant non wage and having no IPFs for salaries arrears budgeting. Funds will be spent on wage, recurrent expenditure and development expenditure. The Administration Department which includes CAOs Office and Human Resource Management will be facilitated to ensure that all Government Staff\Workers are paid their Salaries in time , Government projects and Programmes implemented, monitored and supervised. District Council is guided by technical Staff, All Staff appraised, All Offices are well coordinated, all District assets are well managed .

Workplan Title : Finance

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>837,147</b>	<b>843,037</b>	<b>434,648</b>
District Unconditional Grant (Non-Wage)	42,943	35,877	45,390
District Unconditional Grant (Wage)	103,944	106,661	103,944
Locally Raised Revenues	47,551	99,577	72,345
Multi-Sectoral Transfers to LLGs_NonWage	591,737	401,902	212,969
Multi-Sectoral Transfers to LLGs_Wage	50,972	199,021	0
<b>Development Revenues</b>	<b>331,478</b>	<b>312,417</b>	<b>46,355</b>
District Discretionary Development Equalization Grant	15,000	83,928	44,805
Locally Raised Revenues	160,000	94,878	0
Multi-Sectoral Transfers to LLGs_Gou	156,478	133,610	1,550
<b>Total Revenue Shares</b>	<b>1,168,625</b>	<b>1,155,454</b>	<b>481,003</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	154,916	275,985	103,944
Non Wage	682,231	521,368	330,704
<b>Development Expenditure</b>			
Domestic Development	331,478	294,182	46,355
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,168,625</b>	<b>1,091,536</b>	<b>481,003</b>

**Narrative of Workplan Revenues and Expenditure**

The budget for the department is 481,003,000 shillings out of which 72,345,000 shillings is local revenue, 47,163,173 shillings as Un conditional Grant Non wage, 103,943,693 shillings as Un Conditional Grant Wage, shs. 44,805,000 as District Discretionary Equalisation grant, Mult sectoral transfer to LLGs non wage of 212,969,000 shillings, Mult sectoral transfer to LLGs- GOU of 1,550,000shillings. Funds will be spent on wage, recurrent and development expenditure.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>524,518</b>	<b>315,116</b>	<b>665,032</b>
District Unconditional Grant (Non-Wage)	268,022	184,767	320,624
District Unconditional Grant (Wage)	193,352	116,577	193,352
Locally Raised Revenues	63,144	13,772	45,421
Multi-Sectoral Transfers to LLGs_NonWage	0	0	105,635
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>3,378</b>

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District Discretionary Development Equalization Grant	0	0	3,378
<b>Total Revenue Shares</b>	<b>524,518</b>	<b>315,116</b>	<b>668,410</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	193,352	116,577	193,352
Non Wage	331,167	140,596	471,681
<i>Development Expenditure</i>			
Domestic Development	0	0	3,378
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>524,518</b>	<b>257,173</b>	<b>668,410</b>

**Narrative of Workplan Revenues and Expenditure**

The department's budget for 2018/19 FY is 668,410,000 shillings out of which 320,624,351 shillings as unconditional grant non wage, 45,421,357 shillings as local revenue, 193,351,608 shillings as wage and 3,378,067 shillings as District Discretionary Equalization grant and 105,635,000 shillings as multi-sectoral transfer to LLGs non wage. Expenditure will be on wage (193,325,000), recurrent costs (471,681,000) and 3,378,000 shillings as development expenditure.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>596,453</b>	<b>522,028</b>	<b>1,118,123</b>
District Unconditional Grant (Wage)	98,974	0	98,974
Locally Raised Revenues	11,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,546
Other Transfers from Central Government	0	157,169	0
Sector Conditional Grant (Non-Wage)	28,256	21,192	324,261
Sector Conditional Grant (Wage)	458,223	343,667	689,342
<i>Development Revenues</i>	<b>66,396</b>	<b>26,109</b>	<b>100,708</b>
District Discretionary Development Equalization Grant	40,287	0	0
Sector Development Grant	26,109	26,109	100,708
<b>Total Revenue Shares</b>	<b>662,849</b>	<b>548,137</b>	<b>1,218,831</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	557,197	256,358	788,316
Non Wage	39,256	117,164	329,807
<i>Development Expenditure</i>			
Domestic Development	66,396	24,906	100,708

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>662,849</b>	<b>398,428</b>	<b>1,218,831</b>

**Narrative of Workplan Revenues and Expenditure**

For 2018/2019 FY, the department expects to receive 1,213,284,857 shillings where by 98,974,000 shillings as District Unconditional grant -wage, 324,260,611 shillings as sector conditional grant non wage, 689,342,000 shillings as sector conditional grant wage and 100,708,213 shillings as sector development grant. The department's budget has increased due to increase in the IPF for Sector conditional grant wage as a result of increase in the wages of production staff and non wage. The funds will be spent as wage 788,316,000 shillings, recurrent expenditure (329,807,000 shillings) and domestic development expenditure of 100,108,000 shillings.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,533,724</b>	<b>1,131,498</b>	<b>2,089,060</b>
District Unconditional Grant (Wage)	100,522	50,261	100,522
Locally Raised Revenues	1,000	0	1,465
Multi-Sectoral Transfers to LLGs_NonWage	0	0	51,100
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	0	7,086	0
Sector Conditional Grant (Non-Wage)	304,938	228,703	304,938
Sector Conditional Grant (Wage)	1,127,265	845,449	1,631,035
<b>Development Revenues</b>	<b>425,738</b>	<b>344,019</b>	<b>745,667</b>
District Discretionary Development Equalization Grant	0	0	16,000
Donor Funding	125,738	44,019	191,418
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,093
Sector Development Grant	0	0	530,157
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>1,959,462</b>	<b>1,475,517</b>	<b>2,834,727</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,227,786	802,490	1,731,557
Non Wage	305,938	233,607	357,503
<b>Development Expenditure</b>			
Domestic Development	300,000	63,359	554,249
Donor Development	125,738	43,926	191,418
<b>Total Expenditure</b>	<b>1,959,462</b>	<b>1,143,382</b>	<b>2,834,727</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 558 Ibanda District

# FY 2018/19

The department expects to get 2,834,727,000 shillings for 2018/19 FY. The budget for the department increased due to increase in wages for health workers and increase in the IPF for sector development grant. Funds will be spent on wages, recurrent expenditure and development expenditure.

## Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,343,320</b>	<b>5,416,591</b>	<b>7,565,345</b>
District Unconditional Grant (Wage)	46,608	0	46,608
Locally Raised Revenues	56,100	35,383	51,210
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,940
Other Transfers from Central Government	12,929	25,138	12,929
Sector Conditional Grant (Non-Wage)	776,301	517,533	915,086
Sector Conditional Grant (Wage)	6,451,382	4,838,536	6,532,571
<b>Development Revenues</b>	<b>145,915</b>	<b>145,915</b>	<b>561,829</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	84,218
Sector Development Grant	145,915	145,915	477,611
<b>Total Revenue Shares</b>	<b>7,489,235</b>	<b>5,562,506</b>	<b>8,127,174</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,497,990	4,838,536	6,579,180
Non Wage	845,330	573,054	986,165
<b>Development Expenditure</b>			
Domestic Development	145,915	130,000	561,829
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,489,235</b>	<b>5,541,591</b>	<b>8,127,174</b>

## Narrative of Workplan Revenues and Expenditure

The total budget for the department 2018/19 FY is 8,127,174,000 shillings. The department's budget increased due to the increase in the wages for science teachers and increase in the IPF for School Facility Grant. Funds will be spent of payment of staff salaries, construction of classroom blocks, construction of latines in UPE schools, monitoring and inspection of schools and carrying out sports activities.

## Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>877,113</b>	<b>725,535</b>	<b>1,320,563</b>
District Unconditional Grant (Non-Wage)	10,000	7,780	10,675

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District Unconditional Grant (Wage)	57,446	49,393	57,446
Locally Raised Revenues	31,000	5,728	23,443
Multi-Sectoral Transfers to LLGs_NonWage	0	0	21,782
Multi-Sectoral Transfers to LLGs_Wage	22,502	0	0
Other Transfers from Central Government	0	662,635	1,207,216
Sector Conditional Grant (Non-Wage)	756,165	0	0
<b>Development Revenues</b>	<b>28,500</b>	<b>17,990</b>	<b>30,558</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	30,558
Other Transfers from Central Government	28,500	17,990	0
<b>Total Revenue Shares</b>	<b>905,613</b>	<b>743,525</b>	<b>1,351,120</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	79,948	49,393	57,446
Non Wage	797,165	619,173	1,263,117
<b>Development Expenditure</b>			
Domestic Development	28,500	17,990	30,558
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>905,613</b>	<b>686,556</b>	<b>1,351,120</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has a total budget of shs 1,351,120,000 shillings. The budget for the department has increased slightly due to increase in the IPF from road fund. The funds are meant for maintenance of 246km of District roads, servicing and repair of road equipment, transfer to Sub Counties for CARs maintenance and transfers to Urban Councils for road and equipment maintenance.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>65,171</b>	<b>46,488</b>	<b>77,491</b>
District Unconditional Grant (Wage)	30,921	21,551	30,921
Locally Raised Revenues	1,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	15,250
Sector Conditional Grant (Non-Wage)	33,250	24,938	31,320
<b>Development Revenues</b>	<b>485,927</b>	<b>485,927</b>	<b>452,487</b>
Sector Development Grant	465,289	465,289	431,435
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>551,098</b>	<b>532,416</b>	<b>529,978</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,921	21,551	30,921
Non Wage	34,250	24,907	46,570
<b>Development Expenditure</b>			
Domestic Development	485,927	293,654	452,487
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>551,098</b>	<b>340,112</b>	<b>529,978</b>

**Narrative of Workplan Revenues and Expenditure**

The 2018/19 FY for the water sector is 529,978,000 shillings. The budget for the sector reduced because the conditional grant for water for the financial year 2018/2019 has been reduced compared to the one of financial year 2017/2018. the major expenditures will be on development which will include construction of kogabe GFS in Kicuzi subcounty, construction of Kashozi mini-solar water pumping system, water quality testing construction of 3 stance toilet at kijongo, and soft ware activities.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,921</b>	<b>65,015</b>	<b>98,826</b>
District Unconditional Grant (Wage)	65,780	58,065	65,780
Locally Raised Revenues	5,000	4,804	16,526
Multi-Sectoral Transfers to LLGs_NonWage	0	0	13,701
Multi-Sectoral Transfers to LLGs_Wage	19,280	0	0
Sector Conditional Grant (Non-Wage)	2,861	2,146	2,819
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>14,398</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,398
<b>Total Revenue Shares</b>	<b>92,921</b>	<b>65,015</b>	<b>113,224</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	85,060	58,065	65,780
Non Wage	7,862	6,950	33,046
<b>Development Expenditure</b>			
Domestic Development	0	0	14,398
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>92,921</b>	<b>65,015</b>	<b>113,224</b>

**Narrative of Workplan Revenues and Expenditure**



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The department's budget for 2018/19FY is 113,224,000 shillings and the budget has not increased. Out of the total budget, 65,780,028 shillings is wage, 16,526,000 shillings is local revenue, 2,819,000 shillings is sector conditional grant non wage, 13,701,000 shillings is multi-sectoral transfer to LLGs-non wage and 14,398,000 shillings is multi-sectoral transfer to LLGs Gou. The department's budget has increased slightly due to increase in the allocation of local revenue to the department. The funds will be spent on wage, recurrent and development expenditure as follows Natural resources coordination office 2,881,506shs, forestry sub sector 2,881,506shs, environment 2,819,334shs land management 7,881,506shs, 2,551,506shs for physical planning and the balance is for multi-sectoral transfer.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>565,643</b>	<b>106,034</b>	<b>536,021</b>
District Unconditional Grant (Wage)	71,348	63,844	71,348
Locally Raised Revenues	3,000	297	500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,043
Multi-Sectoral Transfers to LLGs_Wage	25,744	0	0
Other Transfers from Central Government	425,815	12,090	425,815
Sector Conditional Grant (Non-Wage)	39,737	29,803	29,315
<b>Development Revenues</b>	<b>65,680</b>	<b>0</b>	<b>4,749</b>
Donor Funding	65,680	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	4,749
<b>Total Revenue Shares</b>	<b>631,323</b>	<b>106,034</b>	<b>540,770</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	97,091	63,844	71,348
Non Wage	468,552	33,803	464,673
<b>Development Expenditure</b>			
Domestic Development	0	0	4,749
Donor Development	65,680	0	0
<b>Total Expenditure</b>	<b>631,323</b>	<b>97,648</b>	<b>540,770</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive 540,770,000 shillings. The budget for the department has reduced due to the reduction in the sector conditional grant non wage and having no IPF for donor funds due to the closure of some projects. Out of the total revenue, Sector Conditional Grant (non wage) is Shs. 29,314,825, Locally raised revenues is Shs. 500,000, Wage Shs. 71,347,908, Youth Livelihood Programme, Uganda Women Entrepreneurship Programme Shs. 425,815,000 and multi-sectoral transfers to LLGs non wage of 9,043,000 shillings. Funds will be spent on wage and recurrent expenditures.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 558 Ibanda District****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>65,805</b>	<b>54,664</b>	<b>83,938</b>
District Unconditional Grant (Non-Wage)	25,916	18,827	20,904
District Unconditional Grant (Wage)	25,889	21,766	36,500
Locally Raised Revenues	14,000	14,070	20,987
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,547
<b>Development Revenues</b>	<b>2,664</b>	<b>0</b>	<b>9,542</b>
District Discretionary Development Equalization Grant	2,664	0	3,378
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,164
<b>Total Revenue Shares</b>	<b>68,470</b>	<b>54,664</b>	<b>93,481</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,889	21,766	36,500
Non Wage	39,916	32,897	47,438
<b>Development Expenditure</b>			
Domestic Development	2,664	0	9,542
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>68,470</b>	<b>54,664</b>	<b>93,481</b>

**Narrative of Workplan Revenues and Expenditure**

The District Planning Unit expects to get 93,481,000 shillings out of which 20,904,000 shillings as unconditional grant non wage, 36,500,000 shillings as wage and 20,987,000 shillings as local revenue and 3,378,000 shillings as DDEG, 5,547,000 shilling as multi sectoral transfer to LLGs-non wage and 6,164,000 shillings as multi-sectoral transfer to LLGs-GOU. The funds will be spent as non wage (47,438,000), wage (36,500,000) and domestic development (9,542,000).

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>74,522</b>	<b>37,686</b>	<b>65,508</b>
District Unconditional Grant (Non-Wage)	8,677	7,689	7,610
District Unconditional Grant (Wage)	31,799	24,540	31,799
Locally Raised Revenues	12,000	5,457	17,582
Multi-Sectoral Transfers to LLGs_NonWage	0	0	8,517
Multi-Sectoral Transfers to LLGs_Wage	22,046	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>74,522</b>	<b>37,686</b>	<b>65,508</b>

**Vote: 558 Ibanda District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	53,845	24,540	31,799
Non Wage	20,677	13,146	33,709
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>74,522</b>	<b>37,686</b>	<b>65,508</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of shs 65,508,000 shillings. Out of this, shs 17,582,000 will be local revenue, shs 7,609,662 is Unconditional non wage and shs 31,799,364 is conditional wage. Shs 8,517,332 is also earmarked for multi sectoral transfers for Town Councils. Funds will be spent on as wage and non wage expenditure