

Vote: 558 Ibanda District

Structure of Budget Framework Paper

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Foreword

Ibanda District Council derives its mandate to prepare the Budget Framework paper from Section 35 of the Local Government Act CAP 243 which designates the District Council as the District planning Authority.

The development goal of this BFP is improved livelihoods for the people of Ibanda, while the distinct mission is delivery of harmonized services for the realization of the District Vision is ‘ a broad based, educated and modern society.

In coming up with this BFP, a number of consultative meetings were held at various levels from LLG to District level and a number of priorities were finally discussed and agreed upon at a Budget conference that was held in October 2016 to take care of the interests of lower local councils, Civil society organizations, Private Sector organizations, implementing partners and other stakeholders in planning and development.

The consultative process culminated into a list of department/sector priorities with emphasis on completion of ongoing projects, unfunded priorities both at District and lower local government level.

The proposed priorities are in consonance with the aspirations of the NDPII and the National vision 2040. To address the major development challenges/strategic bottlenecks facing the District so as to ensure a transformed prosperous community in Ibanda District.

It's my hope that the framework will go a long way in guiding medium term development planning and annual budget for F/Y 2017/2018. We hope as Ibanda District to achieve a lot following this framework. I call upon all stakeholders for support in financing and operationalization of this planning framework. On behalf of Ibanda District I want to take the opportunity to thank the Central government and all development partners for the continued support in funding our programmes. Thanks also to the District technical team for the good work done for the District. Looking forward to a better future for this District.

For God and my country

MR KAZWENGYE MELICHIADIS, DISTRICT CHAIRPERSON IBANDA

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	1,097,321	121,015	1,097,321
2a. Discretionary Government Transfers	2,834,568	708,642	2,834,568
2b. Conditional Government Transfers	12,004,080	3,280,539	12,004,080
2c. Other Government Transfers	467,244	4,000	467,244
4. Donor Funding	988,957	114,958	988,957
Total Revenues	17,392,171	4,229,155	17,392,171

Revenue Performance in the first quarter of 2016/17

Ugx. 4,229,154,648 is the total revenue so far realised representing 24% of the annual budget. The under performance was because some funds expected during the qtr were not received and included grant from ministry Gender and women livelihood -reason the ministry had not prepared enough to release funds, local revenue expected from sale of land -the process of sale of land was on going and donor funds -the donors were still being expected.

Planned Revenues for 2017/18

There is a noted decrease on expected revenue as compared to the previous year especially on the transfers from Central Government ie Ugx. 15,305,892,656 was for 2016/2017 as compared to Ugx. 14,737,787,059 for 2017/2018. The effect was on pension arrears and gratuity which were in the estimates of 2016/2017 but not in 2017/2018. The total revenue expected is Ugx. 16,440,990,939 as compared to Ugx. 17,392,171,536 for 2016/2017. The revenue expected is broken down as Ugx. 14,737,787,059 from central government and Ugx. 1,703,203,880 from local sources.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,181,649	637,143	1,537,209
2 Finance	1,303,800	153,859	1,432,026
3 Statutory Bodies	454,353	92,236	523,318
4 Production and Marketing	670,680	98,935	708,624
5 Health	2,385,806	356,026	2,087,624
6 Education	7,645,795	1,134,323	7,618,302
7a Roads and Engineering	1,008,228	147,149	993,413
7b Water	450,878	97,101	652,612

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Expenditure Performance in the first quarter of 2016/17

Funds realised were disbursed to departments based on the budget allocations. However District Discretionary Equilisation grant allocated to Lower Local governments had not been transferred to their respective bank accounts; this is reflected in the revenues realised. Out of the funds realised Ugx. 4,014,395,855 had been allocated to various departments for implementation of activities and programs, Ugx. 214,758,803 had not yet been allocated and included LST tax that had just been received as at

Planned Expenditures for 2017/18

Out of Ugx. 16,440,990,939 is expected total expenditure that will be spent as Ugx. 9,901,821,437 as wages and salaries, 4,508,631,923 as non wage recurrent, Ugx. 1,443,654,498 will be spent on development programmes and Ugx. 586,883,081 on Donor activities. There are no changes on resource allocation from the previous year.

Medium Term Expenditure Plans

In the medium term, the district expects the following interventions that will be reflected in the five year Development Budgets: The District will have installed the necessary software for IFMS and IPPS. The District will also undertake capacity building to all political leaders in terms of legislation; we intend to increase agricultural production and productivity and household income training of health workers in a number of health related areas, monitoring of service delivery and conducting of

Challenges in Implementation

The following are among the challenges faced by the district; underdeveloped agriculture sector-non commercialised, lack of industrialization hence low tax base, inadequate accommodation for staff at schools and health centre, inadequate funding for most of decentralised services, high prevalence of HIV/AIDS at 8%, lack of critical equipments in health centres and lack of enough transport for monitoring and supervision.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	1,097,321	121,015	
Land Fees	14,550	2,055	
Advance Recoveries	1,000	0	
Agency Fees	18,150	100	
Animal & Crop Husbandry related levies	3,000	0	
Business licences	25,450	2,655	
Educational/Instruction related levies	50,100	12,920	
Group registration	5,000	0	
Local Service Tax	62,000	43,070	
Locally Raised Revenues	226,414	28,030	
Market/Gate Charges	97,146	19,052	
Miscellaneous	9,000	460	
Other Fees and Charges	16,000	410	
Property related Duties/Fees	100	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,000	0	
Rent & Rates from other Gov't Units	31,000	8,890	
Rent & Rates from private entities	5,000	0	
Royalties	60,910	1,938	
Sale of Land	460,000	0	
Ground rent	1,500	0	
Registration of Businesses	8,000	1,435	
2a. Discretionary Government Transfers	2,834,568	708,642	
District Discretionary Development Equalization Grant	129,819	32,455	
Urban Discretionary Development Equalization Grant	75,891	18,973	
District Unconditional Grant (Non-Wage)	546,216	136,554	
Urban Unconditional Grant (Non-Wage)	178,358	44,590	
Urban Unconditional Grant (Wage)	265,361	66,340	
District Unconditional Grant (Wage)	1,638,923	409,731	
2b. Conditional Government Transfers	12,004,080	3,280,539	
Development Grant	522,810	130,703	
Transitional Development Grant	56,348	13,622	
General Public Service Pension Arrears (Budgeting)	273,626	273,626	
Gratuity for Local Governments	516,262	129,065	

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A. Revenue Performance and Plans

Global Fund	78,000	0	
PACE	2,000	0	
SDS	402,075	15,548	
UAC	10,000	0	
WHO	151,169	0	
UNICEF	268,563	99,410	
Total Revenues	17,392,171	4,229,155	10

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

Ugx 160,480,851 was local revenue realised during the qtr which was 15% of the annual budget. The performance was not as expected because much time staff of Finance department were much occupied in office on training of operations and it was being introduced and did not have time to go to the field for revenue mobilisation and collection. Also there was money that was expected from sale of land, the process transaction for sale had not been concluded as consultations were still going on.

(ii) Central Government Transfers

Ugx 3,993,181,348 was realised as total revenue from central government transfers, of which Ugx 2,475,455,359 was pension and gratuity, 505,267,607 was for wage grant, Ugx 859,394,377 was for non wage recurrent and Ugx 153,064,005 was development grant. The total grants realised was 26%.

(iii) Donor Funding

Ugx 114,958,150 was realised as donor during the which was 15 % of the budget. This is below what was expected as releases depend on donor programs which are not easily predictable.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Local revenue is expected to increase as a result of expected increased mobilisation and strict supervision of revenue at source like LST from private institutions, expectations to exploit new sources like royalties-mineral in Kicuzi and Subcounties, sale of land, intensified supervision of market fees and trading licence collections and increased sensitisation and spot checks in most of revenue collection areas.

(ii) Central Government Transfers

The indicative planning figure from the centre has decreased from Ugx. 15,305,892,656 for F/Y 2016/2017 to Ugx. 14,737,787,059 for F/Y 2017/2018. This was affected by pension arrears & gratuity that appeared in the previous year but which have not been allocated now. The funds expected to be realised are broken down as follows; Ugx. 9,901,821,437 for pension and gratuity, Ugx. 3,852,311,024 for non wage recurrent and Ugx. 983,654,498 for development.

(iii) Donor Funding

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,130,078	646,850
District Unconditional Grant (Non-Wage)	84,238	24,893
District Unconditional Grant (Wage)	541,139	62,150
General Public Service Pension Arrears (Budgeting)	273,626	273,626
Gratuity for Local Governments	516,262	129,065
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	200,507	28,074
Pension for Local Governments	410,306	102,577
Unspent balances – Locally Raised Revenues	104,000	26,466
<i>Development Revenues</i>	51,571	8,354
District Discretionary Development Equalization Gra	5,277	1,319
Multi-Sectoral Transfers to LLGs	15,294	0
Transitional Development Grant	30,000	7,035
Unspent balances – Locally Raised Revenues	1,000	0
Total Revenues	2,181,649	655,205
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,130,078	637,143
Wage	717,929	93,519
Non Wage	1,412,149	543,624
<i>Development Expenditure</i>	51,571	0
Domestic Development	51,571	0
Donor Development	0	0
Total Expenditure	2,181,649	637,143

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

Ugx. 655,205,000 was received for the quarter that included pension & gratuity of ugx.505,267,607 under the wage grant. The total amount realised was 30% of the sector budget, this above the quarter expected because of the pension and gratuity and pension arrears and this was paid during the Qtr. Out of the realised Ugx 637,143,000 was spent under the sector workplan. However Ugx. 18,062,000 had not been spent by end of the quarter but because of the delays experienced in the process of introduction of the new system.

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Workplan 1a: Administration

Plans for 2017/18 by Vote Function

This department which includes CAOs office and human resource management among others will be facilitated to ensure that; all government workers in the district are supervised, government programmes are supervised and monitored, District council is guided by technical staff, staff are appraised, all offices are well coordinated, all assets are well managed and staff salaries are paid in time.

Medium Term Plans and Links to the Development Plan

Staffing levels are increased to at least 85%,

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

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

1. Inadequate funding

The department depends on local revenue which is little and is shared with some other departments, this limits the activities

2. Understaffing of the Department

The Human Resource unit is mostly affected. It has only two senior staff and with decentralised payroll the unit is being overworked.

3. Management of payroll

District officials are required to travel every month to Kampala for payment of salaries and resources to travel are limited and a lot of time spent in Kampala and little to attend to other office work

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	880,621	168,584	839,293
District Unconditional Grant (Non-Wage)	37,943	11,339	57,943
District Unconditional Grant (Wage)	173,851	27,256	103,944
Locally Raised Revenues		0	32,551
Multi-Sectoral Transfers to LLGs	592,275	111,343	644,855

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,303,800	1,432,026
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>880,621</i>	<i>839,293</i>
Wage	224,823	154,916
Non Wage	655,797	684,377
<i>Development Expenditure</i>	<i>423,179</i>	<i>592,734</i>
Domestic Development	423,179	592,734
Donor Development	0	0
Total Expenditure	1,303,800	1,432,026

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

UGX 168,584,000 was realised by the department during the quarter which was 13% of the annual budget. Under performance was because the department expected revenue from sale of land but had not realised it. The land process was still under way and this source formed bigger percentage of sector budget. Out of the realised 153,859,000 had been spent by end of the quarter as per the sector workplan and ugx. 14,725,000 had not been spent but had been part of the sector quarterly workplan.

Department Revenue and Expenditure Allocations Plans for 2017/18

The allocation for the department has decreased as compared to the previous year because there were reductions in indicative planning figures from the Ministry Finance however no effects are expected on the programs that have been undertaken by the department. The above revenues will be spent in the various sections namely Financial management services, revenue mgt services, budgeting, local government expenditure management services.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the first quarter of 2016/2017 the department has been able to do the following;

- Prepared and submitted Final Accounts 2015/2016 to the Office of Auditor General
- Payment for activities by staff and supplies by service providers
- Collected local revenue
- Prepared and submitted periodical financial statements to relevant offices
- Attended to all issues raised by both External and Internal Auditors
- Quarterly allocation of funds realized to departments
- Transferred conditional

Plans for 2017/18 by Vote Function

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Workplan 2: Finance

performance evaluation. Efficient and effective Financial management will be achieved. Increased local revenue

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

Regarding off budget activities for the department, a number of partners route their funds to the District general account and the funds are disbursed to user departments accordingly. The Implementing partners include UNICEF, Community connectors among others. The interventions for these partners are in the areas of Maternal health and Child health (nutrition), Health and HIV/AIDS

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

1. Lack of communication facilities

No internet facilities as it the current means of communication

2. Lack of transport means

The department has no vehicle and this affects the frequency and timing of field visits to follow up of budget planning issues as well as revenue mobilisation and enforcement.

3. Understaffing

The department lacks key senior staff

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	454,353	523,318
District Unconditional Grant (Non-Wage)	257,647	288,967
District Unconditional Grant (Wage)	142,647	193,352
Locally Raised Revenues	0	41,000
Multi-Sectoral Transfers to LLGs	13,059	
Unspent balances – Locally Raised Revenues	41,000	
Total Revenues	454,353	523,318
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	454,353	523,318
Wage	142,647	193,352
Non Wage	311,706	329,967

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Workplan 3: Statutory Bodies

51,818,776 0 as recurrent expenditures and

Department Revenue and Expenditure Allocations Plans for 2017/18

The resource allocation has changed down wards as some grants have changed with the creation of Municipa out of the District. The funds allocated to this department include Unconditional Non wages grant which in the conditional grants that were previously beig allocated to this department,local revenue and unconditional grant.The expenditure will be on wages and non wage recurrent.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Office Coordination for 3 months was done ,Office Equipment was maintained:1 council meeting was facilitat 3DEC Meetings were facilitated,1 Land Board Meeting facilitated, 1 Contracts Committee meeting was faci Public accounts Committee Meeting was facilitated and 2 District Service Commission Meetings were facil Salary paid to DSC Chair person (3Months) Salary paid to Political Leaders (3Months),Quarterly Reports w prepared and submitted to relevant authorities,46 land

Plans for 2017/18 by Vote Function

The planned outputs include among others ; monitor of all projects and programs in the district,facilitating a conducting council meeting,procuremnt of service and goods providors, facilitationg acquisition of land tilte settlement land desputes,examining and review of audit reports and recriut,promote and despline staff

Medium Term Plans and Links to the Development Plan

Capacity building provided to all political leaders in terms of legislation,increase staffing level to fill to the vacant positions,constructing office premises and equiping offices with facilities such as shelves ,photocopiers,computers ,printers and filing cabinets

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

None

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

1. Inadequate funding

Council emoluments are tagged to the 20% of the local revenue collected during the previous FY and the local collected funds are low ,therefore facilitating activities of the council and the executive committee has remain challenge

2. Inadequate and poorly furnished office space

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	599,196	152,349
District Unconditional Grant (Wage)	112,085	28,021
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs		2,080
Sector Conditional Grant (Non-Wage)	28,888	7,222
Sector Conditional Grant (Wage)	458,223	114,556
Unspent balances – Locally Raised Revenues		470
<i>Development Revenues</i>	71,483	10,554
Development Grant	27,392	6,848
District Discretionary Development Equalization Gra		0
Donor Funding		0
Multi-Sectoral Transfers to LLGs	13,245	3,706
Unspent balances - donor	30,846	0
Total Revenues	670,680	162,903
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	599,196	88,381
Wage	570,308	86,044
Non Wage	28,888	2,337
<i>Development Expenditure</i>	71,483	10,554
Domestic Development	40,637	10,554
Donor Development	30,846	0
Total Expenditure	670,680	98,935

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

During the quartr under review, the department received cash releases of shillings 162,903,000 of which ugx. 7,222,088 and 6,848,036 for PMG non wage and PMG Development respectively .Mor also was Ugx.86,044 was for staff salaries and ugx. 5,786,000 was for lower local governemntsThe amount realised formed 24% annual budget. Some LLGs had budgeted for Equilisation development grants but the funds were ot remitted centre leading to under perfomance. Out of the realised Ugx. 98,93

Department Revenue and Expenditure Allocations Plans for 2017/18

Sources of revenue for recurrent expenditures include sector conditional grant (Non wage), Conditional grant and locally generated funds while revenue for development expenditures are expected from sector conditional donor funding and district discretionary development equalisation grant.

(ii) Summary of Past and Planned Workplan Outcomes

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Workplan 4: Production and Marketing

practices (GAPS) and sustainable use of natural resources for food and nutrition security, regulatory and quality assurance services, aquaculture and apiculture promotion, trade and enterprise development, tourism promotion, cooperative development activities, , supervision, monitoring and evaluation of sector programs, reporting and accountability among others.

Medium Term Plans and Links to the Development Plan

Medium term plans linked to the DDP include; - i) mainstreaming of climate change, food and nutrition security, gender concerns and environmental issues in the production cycle. ii) Wealth creation and household income generation through provision of improved planting material and livestock

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

Off budget activities included: - i) Promotion of nutrition and sanitation at house hold level by USAID Reco project, ii) Promotion of vegetables and orange potato by Brac, iii) Support to OVC by Caritas Uganda iv) Support to commodity production and marketing by USAID CPM facility v) Support to Agro input dealers to control of agro chemicals on market by USAID Agro input facility.

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

1. Inadequate facilities for extension staff

- Lack of transport (most of the motocycles are old and very costly to maintain). Extension staff lack materials for demonstration during farmer training

2. Effects of climate change

- Prolonged dry spells and erratic and destructive rainfall leading to crop failure, shortages of water for production of pastures leading to low production and low productivity

3. Crop and livestock diseases and pests

- Emergence of new diseases and pest such as the black coffee twig borer, mango fruit fly, cassava brown streak disease. Re-occurrence of diseases such as BBW and coffee wilt also poses a big problem. Tick borne diseases as ECF are a problem.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	2,385,806	2,087,624
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,637,818</i>	<i>1,622,382</i>
Wage	1,242,021	1,227,786
Non Wage	395,797	394,596
<i>Development Expenditure</i>	<i>747,987</i>	<i>465,241</i>
Domestic Development	44,296	0
Donor Development	703,691	465,241
Total Expenditure	2,385,806	2,087,624

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

A total of Shs 420,567,000 PHC Non wage was released of which Shs 10,908,068 was for DHO's Office, Shs 49,994,927 was PHC NGO for Ibanda Hospital, while the remainder Shs 34,396,233 was released for the Health facilities. The rest of the funding was donor funds. Out of the realised Ugx. 356,026,000 was spent during the first quarter per sector workplan and Ugx. 64,541,000 unspent included Ugx. 15,548,000 for donor activities Ugx. 26,651,000 for sector wage that had not been paid. Also because of ifms i

Department Revenue and Expenditure Allocations Plans for 2017/18

The major source of revenue will be Government conditional Grants (PHC Wage, PHC Non wage and PHC Non wage) and Donor funding. The Donor funding much as we have put estimates, we do not know how much we shall receive when and for what activities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

All the health facility funds were direct transfers. The DH's office funds were spent on Integrated support supervision. All health facilities were able to treat 99,464 OPD Cases, 5,389 Inpatients, 1,436 deliveries and 3,042 children immunised with pentavalent vaccines. A total of Shs 7,486,000 for DHO's office had been spent while the balance was committed.

Plans for 2017/18 by Vote Function

With the revenues from the above sources, the sector will provide preventive, promotive, curative and rehabilitative services to the people of Ibanda in form of Minimum Health Care Package.

Medium Term Plans and Links to the Development Plan

The sector plans to upgrade all HC IIs at the Sub Counties level to HC IIIs. All HC IIIs to Provide HIV and

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Workplan 5: Health

1. Difficult in conducting supportive supervision and delivery of supplies

The DHO lacks a sound vehicle leading to challenges in conducting Supportive supervision and delivery of supplies

2. Inadequate health staffing levels (50.6%)

The general health staffing levels stand at 50.6% and the problem is inadequate wage bill to enable us recruit health workers

3. Unable to carry out capital projects

Construction and rehabilitation of health Centres not possible because no more PHC Funds to the District.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	7,403,551	1,965,051
District Unconditional Grant (Wage)	46,603	11,652
Locally Raised Revenues		0
Other Transfers from Central Government	12,929	0
Sector Conditional Grant (Non-Wage)	877,869	290,224
Sector Conditional Grant (Wage)	6,412,049	1,642,345
Unspent balances – Locally Raised Revenues	54,100	20,830
<i>Development Revenues</i>	242,244	55,752
Development Grant	170,752	42,688
District Discretionary Development Equalization Gra	34,302	8,576
Donor Funding		0
Multi-Sectoral Transfers to LLGs	21,090	4,488
Unspent balances - donor	16,100	0
Total Revenues	7,645,795	2,020,803
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	7,403,551	1,128,317
Wage	6,458,653	875,582
Non Wage	944,898	252,735
<i>Development Expenditure</i>	242,244	6,006
Domestic Development	226,144	6,006

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Workplan 6: Education

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the quarter the following were done; Staff salaries were paid for three months, inspection was done in and secondary schools in the district and inspection report submitted Latrine construction at Ryabatenga had started. Classroom construction at Irimya and Bwahwa primary schools had started

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1. Transport

Motor vehicle available has a high mechanical depreciation -it is very old

2. Staffing

At the Headquarter there is only one Inspector ,the school inspector ratio is 1:82

3. Inadquent funding

Funds allocated the department are inadquent .The department entirely depends on conditional grant from the

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	974,586	964,913
District Unconditional Grant (Non-Wage)	0	15,000
District Unconditional Grant (Wage)	76,119	57,446
Locally Raised Revenues	0	26,000
Multi-Sectoral Transfers to LLGs	22,502	22,502
Sector Conditional Grant (Non-Wage)	843,965	843,965

Vote: 558 Ibanda District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,008,228	993,413
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>974,586</i>	<i>964,913</i>
Wage	98,621	79,948
Non Wage	875,965	884,965
<i>Development Expenditure</i>	<i>33,643</i>	<i>28,500</i>
Domestic Development	33,643	28,500
Donor Development	0	0
Total Expenditure	1,008,228	993,413

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

Ugx 200,658,000 was realised as total revenue during the qtr that included district and LLGs funds which of the total budget. This included grants from URF, central government grants and local revenue. There were expected from Ministry of Local for CAIP 3 but it has not been realised yet leading to under performance on one way, but also there was allocation of more funds to the department during the quarter by LLGs in order to supplement on funds from URF to work on roads.

Department Revenue and Expenditure Allocations Plans for 2017/18

As compared to the previous financial year, a decrease has been made in the allocation for the department. This is due to subcounties which were annexed to the new Ibanda municipal council. The major activity remains maintenance of access roads.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Received and disbursed Uganda Road Fund for subagency for first quarter, 244 kms of district roads and 103 unpaved urban roads were manually maintained by road gangs, works on routine mechanised maintenance of Omukahate Rushango is still in progress, District buildings, motor vehicle and compounds were well maintained.

Plans for 2017/18 by Vote Function

The sector plans to improve drainage condition on planned mechanized roads, conduct 100% manual routine maintenance of all district maintainable roads approx. 227km. Routine mechanized maintenance of 41.2km roads will be executed. In addition 44km of community access roads will be maintained while 84km of urban roads will be kept in motorable. For Engineering services, maintenance of district head quarter buildings and compounds, extension of thermal generator power to all h

Vote: 558 Ibanda District

Workplan 7a: Roads and Engineering

The delay of road funds has greatly affected routine maintainance activities hence deterioration of condition of network, More so, the no release was made for operation and monitoring of CAIP projects.

2. Poor labour turn up for routine road maintenance

Explore possibility of increasing labour wages, from 100,000 to 150,000 per road worker and 150,000 to 200,000 per head man per month to attract and retain road workers.

3. Poor community attitude

Lack of community willingness to maintain road reserves areas affect provision of mitre drains and reluctant to participate in road gang activities, this has given a set back on status of roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	71,281	65,255
District Unconditional Grant (Wage)	34,943	30,921
Locally Raised Revenues	0	1,000
Sector Conditional Grant (Non-Wage)	35,339	33,334
Unspent balances – Locally Raised Revenues	1,000	0
<i>Development Revenues</i>	379,597	587,358
Development Grant	324,666	566,720
Multi-Sectoral Transfers to LLGs	32,931	0
Transitional Development Grant	22,000	20,638
Total Revenues	450,878	652,612
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	71,281	65,255
Wage	34,943	30,921
Non Wage	36,339	34,334
<i>Development Expenditure</i>	379,597	587,358
Domestic Development	379,597	587,358
Donor Development	0	0
Total Expenditure	450,878	652,612

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

Ugx 103 231 000 was realised as total revenue for the district and LLGs representing 23 % of the annual

Vote: 558 Ibanda District

Workplan 7b: Water

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

District water office operation activities were coordinated, supervisions made on the construction of the Reservoir for Kabingo system, inspections carried out for retention payments, support for O & M done, CBM activities, sanitation promotion activities carried out in subcounties of Kicuzi and Kijongo, whereas development projects being undertaken is the rolled on Kabingo mini solar water supply system. The construction of Kashozi Mini solar system is under procurement.

Plans for 2017/18 by Vote Function

During the year 2017/2018 the following are expected to be done ; Piloting of mini- solar pumping systems in Kashozi and the neighbouring villages, rehabilitation of Kanywambogo source gravity flow scheme and payment for 2016/2017 projects.

Medium Term Plans and Links to the Development Plan

Increase safe water coverage and reducing the walking distance to water sources by piloting mini solar piped systems sources and rehabilitating the broken down sources with major repairs.

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

The district expects the ministry of water and Environment to work on the rehabilitation of Kikyenkye - Kazungu whose design has been carried out and submitted for approval to the line ministry and again on the rehabilitation of Nyabuhikye Gfs. Living water International Uganda are rehabilitating bore holes, drilling and constructing new boreholes in Nyamarebe sub county and shall also implement the rehabilitation of Kigunga gfs in Rukiri sub county.

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

1. High expences on the old sector vehicle.

Procurement of new sector vehicle is required to enable implimentation and monitoring of water and sanitation programs.

2. Lowering of the water table.

Sustainable and applicable technologies for constant water supply to Ibanda north are expensive and limited low funding which leads to rolling over of projects in different financial years before being operationalized.

3. Limited funding.

Due to implimentation of applicable technologies in the district, it still becomes a challenge to complete big projects in a single financial year, which leads to rolling on of projects.

Vote: 558 Ibanda District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Multi-Sectoral Transfers to LLGs	19,280	19,280
Sector Conditional Grant (Non-Wage)	3,617	3,204
Unspent balances – Locally Raised Revenues	5,000	
<i>Development Revenues</i>	<i>12,000</i>	<i>0</i>
Multi-Sectoral Transfers to LLGs	12,000	
Total Revenues	151,397	93,263
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>139,397</i>	<i>93,263</i>
Wage	130,780	85,060
Non Wage	8,617	8,204
<i>Development Expenditure</i>	<i>12,000</i>	<i>0</i>
Domestic Development	12,000	0
Donor Development	0	0
Total Expenditure	151,397	93,263

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

The department planned to spend 37,849,000= in the quarter. However, 35,372,000 - was realised that included wage and wage and Ugx. 35,368,000 was spent by the department in the quarter. It was used in the subsector Environment, forestry and land management.

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenues will be used to implement the activities planned in the natural resources sector as follows:-20 tree seedlings are to be planted on both government and private lands in the district. 80 tree farmers are to be trained in forest management and fuel energy saving technologies, compliance monitoring will be done to ascertain for product use in district. Communities in the Subcounties will be trained in wetland management and use in the district, river and river bank boundaries.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

10 environmental monitors were trained in environment and natural resource management in the Subcounties Kijongo and Nyamarebe. One environmental monitoring and compliance survey was carried out in Kijongo and Nyamarebe Subcounties. All LLG's were supervised in environmental management. One land dispute was settled in Kikyenkya subcounty. A search report was made for Ibanda district land title on Ibanda hill and the district compensation rates were submitted to Govt valuer in Kampala for approval.

Vote: 558 Ibanda District

Workplan 8: Natural Resources

growth centres that will later develop into organised town councils and municipalities.

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

there is no off budget activity

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

1. low funding to the sector

it has led to little or small delivery of services.

2. lack of departmental transport

it has led bogging down inspection of activities in the department.

3. climate change causing.

climate change causing prolonged drought which results into bush burning.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	662,480	566,383
District Unconditional Grant (Wage)	165,204	71,348
Locally Raised Revenues	0	3,000
Multi-Sectoral Transfers to LLGs	25,744	25,744
Other Transfers from Central Government	425,815	425,815
Sector Conditional Grant (Non-Wage)	42,717	40,477
Unspent balances – Locally Raised Revenues	3,000	0
<i>Development Revenues</i>	83,662	44,950
Donor Funding	0	44,950
Multi-Sectoral Transfers to LLGs	4,660	0
Transitional Development Grant	4,348	1,087
Unspent balances - donor	74,654	74,654
Total Revenues	746,142	611,333
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	662,480	566,383

Vote: 558 Ibanda District

Workplan 9: Community Based Services

Representation on Women's Councils(726,800).

Support to disabled and elderly(475,500).

PWD Special grant (1,011,000).

Adult learning/district level (525,000).

Community Development Services for LLGs (LLS) Adult learning 11 LLGs (1,836,7

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects Sector Conditional Grant non wage which will be spent on Council for Women, Youth and PWDs; FAL Programme and staff capacity development activities both at LLG and HLG. Wage funds will be spent on payment of staff salaries. The Ministry of Gender Labour and Social Development will be expected to release funds for the Youth Livelihood Programme (YLP) projects and Uganda Women Entrepreneurship Programme (UWEP) projects. Donor funding will be expected from UNICEF to support nutrition

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The funds received during the quarter was spent on the following activities; Undertaking of sector capacity development training meeting at the district head quarters.

Facilitating the District Youth Council C/Person to attend International Youth Day Celebrations on 12/08/2016 Koboko District.

Facilitating the District Youth Council Executive Committee meeting at District head quarters.

Conducting Women Council Executive Committee skills enhancement meeting at the district head quarters.

Plans for 2017/18 by Vote Function

16 children settled in alternative care in and outside Ibanda District, 12 CDOs mentored and empowered to carry out their functions, 40 juvenile cases managed by the Senior Probation Officer, District Youth, Women and PWDs supported to implement their activities, 38 Youth Interest Groups financed with YLP funds in all LLGs, 30 Youth Interest Groups financed with UWEP funds in all LLGs, 8 PWDs groups provided with Special Grant funds to implement IGAs, 550 Adult Learners attend literacy classes in

Medium Term Plans and Links to the Development Plan

The support to the Youth and Women groups contributes to the initiatives in DDP of improved human well-being and standard of living through improved incomes.

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

Ministry of Gender Labour and Social Development will provide technical support, refresher trainings to the Persons and ToTs under the YLP and UWEP. UNICEF will be expected to support nutrition and early child development activities.

Vote: 558 Ibanda District

Workplan 9: Community Based Services

3. Understaffing

The sector has staff gaps in LLGs and at HLG and the probability that the gaps will be filled is low.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>101,016</i>	<i>12,817</i>
District Unconditional Grant (Non-Wage)	35,916	10,355
District Unconditional Grant (Wage)	56,100	0
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	9,000	2,462
<i>Development Revenues</i>	<i>178,959</i>	<i>28,055</i>
District Discretionary Development Equalization Gra	13,193	3,298
Donor Funding		0
Multi-Sectoral Transfers to LLGs	2,099	0
Unspent balances - donor	163,667	24,756
Total Revenues	279,975	40,871
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>101,016</i>	<i>7,327</i>
Wage	56,100	0
Non Wage	44,916	7,327
<i>Development Expenditure</i>	<i>178,959</i>	<i>24,756</i>
Domestic Development	15,292	0
Donor Development	163,667	24,756
Total Expenditure	279,975	32,083

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

The district planning unit received shs 40,871,000 representing 55% of the expected funds out of which 24 were donor funds from UNICEF, 10,355,000 was UCG and 3,298,000 was DDEG. The Unit spent 32,083, leaving unspent balance of ugx. 8,788,000

Department Revenue and Expenditure Allocations Plans for 2017/18

The planning units budget for 2017/18 FY reduced by 147,922,000 compared to 2016/17FY. This is because like SDS and community connector will not operate in Ibanda this FY since they completed their projects.

Vote: 558 Ibanda District

Workplan 10: Planning

Four visits on multisector monitoring and evaluation of PAF, UNICEF and DEG projects, mentoring of Lower local governments, District statistical abstract, update district data base, workshops and meetings attended, as well as Lower local governments and departments.

Medium Term Plans and Links to the Development Plan

The medium term plans to be reflected in the District development plan include integrated annual work plan 2017/2018, project profiles for the same FY, monitoring of government programmes and mentoring of Lower local governments and District departments in Development planning, integration of population issues into planning, produce update district statistical abstract and data base, Internal assessment of District and LLG performance as well as coordination of implementing partner programmes.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders
N/A

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

1. lack of transport

The Planning Unit has no single vehicle or motorcycle for coordination of local government planning as well as monitoring of government programmes.

2. Lack of planners at Lower local government level

The CDOs at LLG level are the assigned Planners to coordinate the planning function at that level. However, some of them currently serve as acting sub county chiefs, thus no time to coordinate planning.

3. Underfunding

The available funding to the unit cannot make it possible to follow up and guide the planning function at all levels of local government, especially at parish and village level.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	113,469	15,421	74,522
District Unconditional Grant (Non-Wage)	8,677	2,542	8,677
District Unconditional Grant (Wage)	63,975	8,675	31,799

Vote: 558 Ibanda District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	113,469	74,522
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>113,469</i>	<i>74,522</i>
Wage	85,021	53,845
Non Wage	28,448	20,677
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	113,469	74,522

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

In quarter one, the unit received a total of shs 15,421,000 whereby shs 1,807,600 was local revenue, shs 2, Unconditional grant shs 550,000 being PAF Funds and 11,647,002 was for wage. Out of this revenue, shs 14,806,000 has been spent and the balance of shs 615,000 is meant for fuel, stationary, and printer repairs v LPOs are already issued.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of shs 20,677,000. Local is shs 12,000,000 and District uncondition is shs 8,677,000. Out of this, shs 7,343,000 is planned to be spent on Management of internal audit and shs 13,334,000 on internal audit.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

4 Sub Counties, 2 secondary Schools, 1 Primary School and 3 projects were were audited/visited and quarter submitted to council.

Plans for 2017/18 by Vote Function

The department will produce 4 quarterly audit reports. These will be generated out of carrying out audit activi Sub Counties, 5 secondary Schools, 12 health units and 12 primary schools every quarter.

Medium Term Plans and Links to the Development Plan

To have Increased accountability and transparent in resources management

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

Vote: 558 Ibanda District

Workplan 11: Internal Audit