

Vote: 560 Isingiro District

Structure of Budget Framework Paper

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

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Foreword

The Budget Framework Paper 2017/2018 forms the basis for resource projections, indicative expenditure allocations and the detailed estimates of revenue and expenditure. The initial step in the preparation of the Budget Framework Paper FY 2017/2018 was the convening of a Budget Conference on 3rd November 2016 whose aim was to: Inform all stakeholders on the previous Years Financial Performance especially the revenues as well as expenditures; Inform all stakeholders about the previous Financial Years achievements and shortcomings based on an assessment of outputs and outcomes achieved against resources spent and activities carried out; Discuss sector objectives, and reach consensus development programmes and projects with their associated budget implications for FY 2017/2018; Reach consensus budget allocations in order to allow the Budget Desk prepare the Budget Framework Paper and Draft Annual Work plan /Budget for Financial Year 2017/2018.

The overall goal of the BFP is to create wealth through Infrastructure Development, Community Empowerment, and Sustainable Management of Natural Resources. To this effect, the Budget Framework for Isingiro District focuses on achieving the following priorities:

Increased sustainable production, productivity and value addition in the Agricultural Sector; Increasing the stock and quality of Social Economic Infrastructure in the Road, Water, Education Agriculture and Health Sectors to improve the quality of life through Human Development; Supporting the Private Sector in establishing Private Sector Investments by promoting Partnerships with the private sector through Public-Private Partnerships (PPPs) for investment in Infrastructure Development, Industry, Tourism and Agriculture; Promote planned and controlled urbanization, while ensuring the critical link between urbanization and modernization of agriculture. The urbanizing community shall to this effect free land for mechanized and commercial agriculture as well as create a market for the increased output. To ensure that Cross-cutting issues of; Gender, HIV/AIDS, environment, nutrition, climate change, human rights, social protection, child welfare among others mainstreamed in programmes and projects during planning, implementation, monitoring and evaluation.

Finally improve the quality, effectiveness and efficiency in Service Delivery and wealth creation. Greater emphasis shall be on:- Promotion of value addition and giving priority to coffee, tea, livestock, maize, and fruits. Provision of inputs, extension services, post-harvest handling, storage, agro processing, and quality control, Infrastructure Development focusing on District, Urban and Community Access Roads (DUCAR), Improving the quality and access to social services with emphasis on Education, Health, water and sanitation, Enhancing Local Revenue Mobilization and Collection.

I am therefore calling upon all Stakeholders especially the Development Partners to support the District Leadership and Management Team in ensuring the achievement of the Development Goals.

Kamurali Birungi Jeremiah / District Chairperson

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,161,023	146,885	500,000
2a. Discretionary Government Transfers	3,554,268	888,567	3,526,511
2b. Conditional Government Transfers	21,012,464	5,313,224	19,672,804
2c. Other Government Transfers	3,267,710	278,498	2,969,412
4. Donor Funding	787,704	271,796	612,320
Total Revenues	29,783,170	6,898,971	27,281,047

Revenue Performance in the first quarter of 2016/17

Local Revenue Quarter receipts recorded a performance of 12.7% instead of the set Target of 25%. Central Government Quarter release against approved Annual Budget recorded a performance of 19.6% instead of 25% set target. Poor performance was however recorded under OGT at 8.5% instead of 25% target. A review of the Quarter Plan reveals a release performance of 78.4% instead of 100. Donor Funding Quarter release against approved Annual Budget recorded a performance of 34.5% above the set Target

Planned Revenues for 2017/18

Local Revenue for FY 2017/2018 is lower compared to that budgeted in FY 2016/2017 by a sharp decline of 56.9%. The Central Government Grants to the District from the Center for FY 2017/2018 on average decreased by 6% compared with those of FY 2016/2017. Specifically, OGT decreased by 9.1%, conditional Grants decreased by 6.4% while Discretionary Grants also decreased by 0.8% in FY 2017/2018 compared with FY 2016/2017. Donor funding decreased by 22.3% in FY 2017/2018 compared with FY 2016/2017.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,642,615	658,261	1,595,806
2 Finance	709,304	162,009	615,971
3 Statutory Bodies	925,217	203,662	843,038
4 Production and Marketing	1,040,946	144,954	989,501
5 Health	4,173,814	878,860	4,113,026
6 Education	15,997,158	3,575,670	15,530,781
7a Roads and Engineering	1,486,882	204,758	1,322,154
7b Water	687,034	32,957	332,909
8 Natural Resources	190,799	29,176	145,230
9 Community Based Services	1,521,413	203,630	1,456,846
10 Planning	241,737	55,751	180,965
11 Internal Audit	166,252	36,154	154,820
Grand Total	29,783,170	6,185,840	27,281,047
Wage Rec't:	16,718,703	4,176,704	16,697,243
Non Wage Rec't:	9,342,793	1,696,288	7,787,666
Domestic Dev't	2,933,969	115,085	2,183,818
Donor Dev't	787,704	197,763	612,320

Expenditure Performance in the first quarter of 2016/17

On average, budget released performed at 23% while budget spent on average also performed at 21%. Over performance in expenditure was recorded under Administration and Finance Sectors. Low performance in expenditure was recorded and key service delivery sectors of Production, Roads, Water and Natural Resources due to gaps in

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Executive Summary

procurement, implementation and capacity . Low performance was especially under areas of Domestic and Donor Development.

Planned Expenditures for 2017/18

There is a decline in levels of funding for the FY 2017/2018 compared with FY 2016/2017 was by 8.3% . For FY 17/18 revenue contributions are:- Local Revenues-1.8% , Grants-95.9% and Donor Funding -2.2; The wage component took the largest share of the Budget at 61%, non wage recurrent at 28.7%, Domestic Development at 8% and finally Donor at 2.2%. The amount of resources allocated to Departments was mainly determined by the conditions attached on funding from Grants and Donor funds.

Medium Term Expenditure Plans

Promotion of value addition and giving priority to coffee, tea, livestock, maize, and fruits. Provision of inputs, extension services, post-harvest handling and storage, agro processing, and quality control . Infrastructure Development focusing on District, Urban and Community Access Roads (DUCAR). Improving the quality and access to social services with emphasis on Education, Health, water and sanitation. Enhancing Local Revenue Mobilization and Collection.

Challenges in Implementation

- i. Local Revenue mobilization and Collection; weak local revenue base low levels of Local Economic Development.
- ii. Inadequate monitoring of projects, programme and service delivery due to financing limitations.
- iii. Human resources capacity gaps; inadequate staffing due to inadequate wage provisions.
- iv. Unplanned Urban development and non-compliance to Physical Planning requirements.
- v. Low value addition to crop and livestock products, drought, diseases and pests. Inadequate water for

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,161,023	146,885	500,000
Land Fees	15,000	0	7,000
Rent & rates-produced assets-from private entities	20,000	0	10,000
Quarry Charges	4,000	0	2,000
Park Fees	70,000	0	40,000
Other Fees and Charges	7,000	0	3,500
Miscellaneous	69,667	0	30,667
Market/Gate Charges	659,356	68,272	220,833
Royalties	60,000	0	30,000
Liquor licences	12,000	0	6,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,000	0	1,500
Inspection Fees	4,000	0	2,000
Group registration	3,000	0	1,000
Ground rent	5,000	0	3,000
Business licences	50,000	0	25,000
Application Fees	50,000	6,436	25,000
Animal & Crop Husbandry related levies	30,000	0	15,000
Local Service Tax	94,000	72,178	75,000
Property related Duties/Fees	5,000	0	2,500
2a. Discretionary Government Transfers	3,554,268	888,567	3,526,511
Urban Unconditional Grant (Wage)	486,642	121,660	486,642
Urban Unconditional Grant (Non-Wage)	298,961	74,740	317,152
Urban Discretionary Development Equalization Grant	131,703	32,926	135,870
District Unconditional Grant (Wage)	1,241,875	310,469	1,241,875
District Unconditional Grant (Non-Wage)	1,058,430	264,607	1,031,488
District Discretionary Development Equalization Grant	336,657	84,164	313,484
2b. Conditional Government Transfers	21,012,464	5,313,224	19,672,804
General Public Service Pension Arrears (Budgeting)	120,628	60,852	0
Gratuity for Local Governments	461,750	115,437	0
Pension for Local Governments	366,156	91,539	366,156
Sector Conditional Grant (Non-Wage)	3,696,910	953,640	3,585,473
Sector Conditional Grant (Wage)	14,990,184	3,747,546	14,990,184
Transitional Development Grant	326,348	81,587	20,638
Development Grant	1,050,490	262,622	710,355
2c. Other Government Transfers	3,267,710	278,498	2,969,412
Roads & Engineering Unspent Balance	89,460	89,460	
MoH (GAVI, Global Fund, UNICEF etc)	300,000	0	300,000
Finance Unspent Balance	647	647	
Production unspent Balance	11,920	11,920	
Natural Resources Unspent Balance	481	481	
National Population Council	15,000	15,000	
MoLSD (YLP)	721,783	19,500	721,783
MoLG (CAIP)	39,300	0	
Uganda Women Entrep. Programme (UWEP)	281,688	0	281,688
Education Unspent Balance	44,817	44,817	
UNEB (PLE)	20,000	0	20,000
MAAIF (UMFSNP)	1,645,941	0	1,645,941
Health Unspent Balance	79,741	79,741	
Administration unspent Balance	1,012	1,012	

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A. Revenue Performance and Plans

CBS Unspent Balance	15,920	15,920	
4. Donor Funding	787,704	271,796	612,320
UNICEF	585,510	169,929	612,320
Islamic Devt Bank (Millenium Promise)	202,194	101,867	
Total Revenues	29,783,170	6,898,971	27,281,047

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Quarter receipts against approved Annual Budget recorded a performance of 12.7% instead of the set Target of 25%. On top of this, a review of the Quarter Plan reveals a receipt performance of 50.6%. Poor performance and failure to achieve set target was due to Political interference by Leaders at District Level and failure to enforce contracts entered into with LR Tenderers.

(ii) Central Government Transfers

Quarter release against approved Annual Budget recorded a performance of 19.6% instead of 25% set target. Poor performance was however recorded under OGT at 8.5% instead of 25% target. On top of this a review of the Quarter Plan reveals a release performance of 78.4% instead of 100% with OGT performing poorly at 34.1% instead of 100% set target due to inadequate release of OGT. Quarter release against approved Annual Budget recorded a performance of 19.6% instead of 25% set target. Poor pe

(iii) Donor Funding

Quarter release against approved Annual Budget recorded a performance of 34.5% which was above the set Target of 25%. On top of this, a review of the Quarter Plan reveals a receipt performance of 138% above 100% target set. Over performance was due to over release of Funds by UNICEF.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Revenue for FY 2017/2018 is lower compared to that budgeted in FY 2016/2017 by a sharp decline of 56.9%. The basis for the projection is based on low LR performance in FY 2015/2016 where by shs 401,271,000= was realised recording a performance of 35.7%. The reasons for low performance are; narrow LR base, failure by Tenderers in meeting contractual obligations and inability in realising set targets for sources that do not attract bidders.

(ii) Central Government Transfers

The Grants to the District from the Center for FY 2017/2018 on average decreased by 6% compared with those of FY 2016/2017. Specifically, OGT decreased by 9.1%, conditional Grants decreased by 6.4% while Discretionary Grants also decreased by 0.8% in FY 2017/2018 compared with FY 2016/2017. The reasons for the decline are beyond the LG control.

(iii) Donor Funding

Donor funding decreased by 22.3% in FY 2017/2018 compared with FY 2016/2017 due to other Donors not committing themselves at Funding the District with exeception of UNICEF.

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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>	2,423,429	1,578,814
District Unconditional Grant (Non-Wage)	173,324	173,324
District Unconditional Grant (Wage)	92,875	92,875
General Public Service Pension Arrears (Budgeting)	120,628	0
Gratuity for Local Governments	461,750	0
Locally Raised Revenues	98,976	56,266
Multi-Sectoral Transfers to LLGs	1,108,709	890,194
Other Transfers from Central Government	1,012	
Pension for Local Governments	366,156	366,156
<i>Development Revenues</i>	219,186	16,992
District Discretionary Development Equalization Grant	16,992	16,992
Donor Funding	202,194	
Total Revenues	2,642,615	1,595,806
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,423,429	1,578,814
Wage	638,955	638,955
Non Wage	1,784,474	939,859
<i>Development Expenditure</i>	219,186	16,992
Domestic Development	16,992	16,992
Donor Development	202,194	0
Total Expenditure	2,642,615	1,595,806

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

Planned Revenue was shs 711,961,000= and the Quarter outturn was shs 694,948,000= recording a performance of 98%. The expenditure outturn was shs 658,261,000= registering a performance of 92%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 1,595,807,000= in form of recurrent and Development revenues for wage, non wage recurrent and Domestic Development. Wage is estimated at 40% while non wage is planned at 59.8% while Development is budgeted at 1.1%. Non wage is higher because of provision for pension.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

4 coordination meetings were held, District programmes and projects coordinated with line ministries, 1 Board of survey conducted, staff salaries paid, payrolls and payslips for 2438 employees printed and distributed, employee performance monitored, peace and security maintained.

Plans for 2017/18 by Vote Function

36 coordination visits with Line Ministries will be made, 12 Coordination / management meetings will be convened, 6 National Days will be celebrated, 12 HIV/AIDS committee meetings will be coordinated and implemented, 20 Lower Local Governments supervised, 1 Board of survey conducted, Salaries for 2485 employees paid, 12 News letters produced and distributed, 4 radio programmes conducted, District web site updated, 12 monthly payrolls and payslips printed and distributed, performance of 2485

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

- i. Develop mechanisms to attract and retain key staff.
- ii. Promote and strengthen the planning, supervision, monitoring and evaluation functions.
- iii. Promote good governance for improved wealth creation and service delivery.
- iv. Promote Transparency and accountability under decentralized governance.
- v. Promote and advocate for equity, transparency and fairness in the resource allocations..

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

The are no off budget activities by NGOs, Donors and Government envisaged in FY 17/18

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

1. In adequate Wage

The inadequate wage provisions has negatively affected recruitment of key staff in all Departmements.

2. Attraction and retention of key Staff.

Principal Human Resource Officers for HR Department and DSC are not in place and this has negatively affected the HR function.

3. lack of transport facilities

Lack of adequate Vehicles hinders effective supervision and monitoring of District projects and Programmes

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	699,383	163,002	612,050
District Unconditional Grant (Non-Wage)	116,666	28,231	116,666
District Unconditional Grant (Wage)	83,863	20,966	83,863
Locally Raised Revenues	108,674	27,049	53,604
Multi-Sectoral Transfers to LLGs	389,532	86,109	357,917
Other Transfers from Central Government	647	647	
<i>Development Revenues</i>	9,921	980	3,921
District Discretionary Development Equalization Gran	3,921	980	3,921
Locally Raised Revenues	6,000	0	
Total Revenues	709,304	163,983	615,971
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	699,383	162,009	612,050
Wage	247,998	62,000	247,998
Non Wage	451,384	100,010	364,052
<i>Development Expenditure</i>	9,921	0	3,921
Domestic Development	9,921	0	3,921
Donor Development	0	0	0
Total Expenditure	709,304	162,009	615,971

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

Planned Revenue was shs 177,811,000= and the Quarter outturn was shs 163,983,000= recording a performance of 92%. The expenditure outturn was shs 658,261,000= registering a performance of 91%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 Iis shs 615,971,000= in form of recurrent and Development revenues for wage, non wage

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Workplan 2: Finance

recurrent and Domestic Development. Wage is estimated at 40.4% while non wage is planned at 59.1% while Development is budgeted at 0.6%. Non wage is higher because of provision for multisectoral transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Processed payments for goods and services delivered, Prepared Quarterly performance reports, Prepared Annual Final Accounts, Prepared 3 monththly financial reports. Posted Books of Accounts for 9 sectors at District H/Qs , supervised local revenue collection in 15 Sub Counties.

Plans for 2017/18 by Vote Function

12 monthly and 4 quarterly financial reports prepared and submitted, Annual Final Accounts prepared and submitted, 15 LLGs supported in financial management, payments or goods and services processed.

Medium Term Plans and Links to the Development Plan

To enhance Local Revenue collection and implementing the approved LR ordinance, and improving accountability at all levels.

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

There are no off budget activities by NGOs, Donors and Central Government.

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

1. Low Revenue collection.

Narrow local revenue base and interference in LR collection efforts by political leaders.

2. Inadequate Staff Trainning

Most of the Staff in the Finance Department are not proffessional accountants there is need to enhance their skills and take them for training in accounting courses such as CPA(U) or ACCA.

3. Inadequate Space for the Finance Staff

The sector accountants are congested in respective sector offices where space is inadequate

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	925,217	205,659	843,038
District Unconditional Grant (Non-Wage)	341,017	82,413	341,017
District Unconditional Grant (Wage)	201,751	50,438	201,751
Locally Raised Revenues	133,277	24,160	62,300
Multi-Sectoral Transfers to LLGs	249,173	48,648	237,971

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	925,217	205,659	843,038
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	925,217	203,662	843,038
Wage	227,400	54,853	227,400
Non Wage	697,817	148,809	615,638
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	925,217	203,662	843,038

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

Planned Revenue was shs 231,304,000= and the Quarter outturn was shs 205,659,000= recording a performance of 89% due to low LR release. The expenditure outturn was shs 203,662,000= registering a performance of 88%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 Iis shs 843,038,000= in form of recurrent for wage, and non wage recurrent. Wage is estimated at 27% while non wage is planned at 73% . Non wage is higher because of provision for Exgratia for Political Leaders.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

11 sector activities coordinated, 4 LLGs assisted in recording minutes and management of Councils, Salaries for Political leaders paid, Councillors' monthly allowances paid, 1 Procurement Plan prepared, 3 Contract Committees held, 1 quarterly reports submitted, 65 firms pre-qualified, 1 recruitment advert placed in Print media, 75 land applications considered, 1 quarterly report prepared. 2 District Executive Committee meetings held, 1 District Council meeting held and 10 projects monitored.

Plans for 2017/18 by Vote Function

11 sector activities coordinated, 20 LLGs assisted in recording minutes and management of Councils, Salaries for Political leaders paid, Councillors' monthly allowances paid, 1 Procurement Plan prepared, 3 Contract Committees to be held, , 140 firms pre-qualified, 1 recruitment advert placed in Print media, 240 land applications will be considered, 4 quarterly reports will be prepared. 1 Auditor General's reports reviewed, 6 District Executive Committee meetings held, 6 District Council meeting

Medium Term Plans and Links to the Development Plan

i. Promote Transparency and accountability under decentralized governance.

Ii. Promote and advocate for equity, transparency and fairness in the resource allocations in all areas in the District.

Ii. Develop enabling ordinances and bye laws to facilitate implementation of LED.

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

Induction of newly elected political leaders by the central government, training of land committee members, training of Contract committee

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

1. Inadequate knowledge on legislation

Newly elected and appointed political leaders lack the knowledge in legislation processes

2. Shortage in local revenue

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Workplan 3: Statutory Bodies

Over time the local revenue performance has declined, yet it is the source of funding for political and executive oversight both at district and lower local government.

3. under staffing

The sector faces a challenge of under staffing amidst inadequate wage bill and failure to attract retain staff especially the critical staff.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	961,655	154,529	918,904
District Unconditional Grant (Wage)	2,845	711	2,845
Locally Raised Revenues	13,837	6,400	6,468
Multi-Sectoral Transfers to LLGs	26,907	5,364	
Other Transfers from Central Government	397,532	11,920	385,612
Sector Conditional Grant (Non-Wage)	72,375	18,094	75,821
Sector Conditional Grant (Wage)	448,158	112,040	448,158
<i>Development Revenues</i>	79,291	18,842	70,596
Development Grant	59,397	14,849	66,675
District Discretionary Development Equalization Grant	3,921	0	3,921
Multi-Sectoral Transfers to LLGs	15,973	3,993	
Total Revenues	1,040,946	173,371	989,501
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	961,655	136,539	918,904
Wage	472,463	118,115	451,003
Non Wage	489,192	18,424	467,901
<i>Development Expenditure</i>	79,291	8,415	70,596
Domestic Development	79,291	8,415	70,596
Donor Development	0	0	0
Total Expenditure	1,040,946	144,954	989,501

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

Planned Revenue was shs 269,176,000= and the Quarter outturn was shs 173,371,000= recording a performance of 64% due to lack of release of Nutrition Project Funds by MAAIF. The expenditure outturn was shs 144,954,000= registering a low performance of 64%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 989,501,000= in form of recurrent and Development revenues for wage, non wage recurrent and Domestic Development. Wage is estimated at 45.6% while non wage is planned at 47.3% while Development is budgeted at 7.1%. Non wage is higher because of provision for OGT under Nutrition Project.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Verified 2 technologies and distributed them to 3,425 households under OWC, discussed and submitted to MAAIF department quarterly report, selected and submitted 100 schools to participate in Uganda Multi-sectoral Food Security and Nutrition Project (UMSFNP), conducted quarterly DNCC meeting, collected and disseminated Agricultural statistics to MAAIF, responded to disasters and emergency situations in 19 LLGs, orientated department staff on mainstreaming climate change in commodity priority

Plans for 2017/18 by Vote Function

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Workplan 4: Production and Marketing

Technologies will be verified and distributed to beneficiaries under OWC, the plant clinic/mini laboratory will be renovated, a water reservoir installed and furniture procured, quarterly reports will produced and submitted, supervision, quality assurance, inspection & monitoring will conducted, capacity building for 3 sector staff on specified computer packages, establishment of sweet potato and cassava seed multiplication gardens, supporting schools to start school gardens, agriculture stat

Medium Term Plans and Links to the Development Plan

Increase agricultural production and productivity, Increase access to critical farm inputs, Increase labour productivity in agriculture, focus will be placed on investing in the following agricultural enterprises along the value chain: Coffee, Tea, Maize, Cassava, Beans, Fish, Beef, Milk, Citrus fruits and Bananas.

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

Café Africa Uganda (CAU) and UCDA will support District coffee extension. ATAAS will support agricultural technology out scaling on dairy, beans, cassava and Fisheries. SNV and FAOC will promote consumption of dairy products in primary schools. Samaritan Purse will procure and distribute bee hives, goat, fish fry and cattle to farmers in Nyamuyanja Sub-county together with building livestock shelters. Sustainable Land Management Project under MAAIF will support establishment of soil and water

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

1. Inadequate staffing.

There is still shortage of staff at the District Headquarters and in the LLGs. There is therefore inadequate manpower in the department which leads to insufficient extension worker to farmer contact.

2. Adverse weather conditions

The district experiences extreme weather condition in form of prolonged drought and violent rains. These two extreme weather conditions destroy farmers crops leading to poor yields.

3. Inadequate funding

The funds allocated to the department are not adequate. Identified needs of the Farming communities are not prioritised for implementation.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,684,508	888,052	3,601,678
Locally Raised Revenues	5,800	1,600	2,711
Other Transfers from Central Government	443,571	79,741	363,829
Sector Conditional Grant (Non-Wage)	392,667	96,093	392,667
Sector Conditional Grant (Wage)	2,842,470	710,618	2,842,470
<i>Development Revenues</i>	489,305	97,776	511,348
District Discretionary Development Equalization Grant	84,962	21,240	84,962
Donor Funding	359,083	65,220	415,065
Multi-Sectoral Transfers to LLGs	45,261	11,315	11,321

Vote: 560 Isingiro District

Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	4,173,814	985,827	4,113,026
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,684,508	867,544	3,601,678
Wage	2,842,470	710,618	2,842,470
Non Wage	842,038	156,927	759,207
<i>Development Expenditure</i>	489,305	11,315	511,348
Domestic Development	130,222	11,315	96,283
Donor Development	359,083	0	415,065
Total Expenditure	4,173,814	878,860	4,113,026

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

Planned Revenue was shs 1,103,260,000= and the Quarter outturn was shs 985,827,000= recording a performance of 89% due to low OGT release. The expenditure outturn was shs 878,860,000= registering a performance of 80%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 4,113,026,000= in form of recurrent and Development revenues for wage, non wage recurrent Donor and Domestic Development. Wage is estimated at 69.1% while non wage is planned at 18.5% while Development is budgeted at 2.3% and Donor Development at 10.1%. Wage is higher because of Health workers wage which is even under provided.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Support supervision for all 68 HUs, Extended DHMT meeting, Data review meeting, Training of health workers, support community based DOTS, support HIV activities like sample transportation, HCT, ART, EID and Mass measles campaign successfully done.

Plans for 2017/18 by Vote Function

Support supervision for all 70 HUs, 4 Extended DHMT meeting, 4 Data review meeting, Training of health workers, support community based DOTS in 20 LLGs, support HIV activities like HCT, ART, EID. Construction of junior 2 staff houses.

Medium Term Plans and Links to the Development Plan

To contribute to the production of a healthy human capital through provision of equitable, safe and sustainable health services. The Health Sector targets are to increase life expectancy; reduce child stunting; reduce the Total Fertility Rate; reduce infant mortality rate; and reduce maternal mortality rate. i. Strengthen management and accountability in Health units at all levels.

ii. Enhance health information and strengthen the HMIS to inform implementation

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

USAID (RHITES, AFFORD, AIC, Marie Stopes, SCORE-TPO.SW, HSS): are engaged in activities related to Care & Treatment providers. Family Planning, SMC services, Support towards TB services, M&E activities and Immunization services.

UN (WHO, UNHCR, UNICEF, UNOPs) MTI, and finally MVP funded by Islamic Development Bank; The Partners are engaged in activities related to Capacity building, Coordination, Support to recruitment & wages, nutrition.

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

1. Inadequate PHC wage funds

The wage has remained the same as for last year, hence no funds for new recruitment. Already there is low staffing level in most of health units.

Vote: 560 Isingiro District

Workplan 5: Health

2. Late PHC releases

The District normally receives PHC funds in the 2nd month of the quarter and this affects service delivery.

3. Inadequate PHC Development

The 84,961,563= for District Discretionary Development Equalization Grant is not enough compared to the development needs.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	14,971,756	3,585,264	14,791,346
District Unconditional Grant (Wage)	50,743	12,686	50,743
Locally Raised Revenues	19,000	2,200	8,881
Other Transfers from Central Government	1,261,317	44,817	1,216,500
Sector Conditional Grant (Non-Wage)	1,941,141	600,672	1,815,667
Sector Conditional Grant (Wage)	11,699,555	2,924,889	11,699,555
<i>Development Revenues</i>	1,025,402	231,351	739,435
Development Grant	402,380	100,595	403,822
Donor Funding	100,000	0	99,431
Multi-Sectoral Transfers to LLGs	223,022	55,756	236,182
Transitional Development Grant	300,000	75,000	
Total Revenues	15,997,158	3,816,614	15,530,781
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	14,971,756	3,525,077	14,791,346
Wage	11,750,298	2,937,574	11,750,298
Non Wage	3,221,458	587,502	3,041,048
<i>Development Expenditure</i>	1,025,402	50,593	739,435
Domestic Development	925,402	50,593	640,004
Donor Development	100,000	0	99,431
Total Expenditure	15,997,158	3,575,670	15,530,781

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

Planned Revenue was shs 4,032,903,000= and the Quarter outturn was shs 3,816,614,000= recording a performance of 95% due to low OGT release. The expenditure outturn was shs 3,575,670,000= registering a performance of 89%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 15,530,781,000= in form of recurrent and Development revenues for wage, non wage recurrent Donor and Domestic Development. Wage is estimated at 75.7% while non wage is planned at 19.6% while Development is budgeted at 4.1% and Donor Development at 0.6%. Wage is higher because of Teachers wage which is even under provided in consideration of the set staff ceiling.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

201 primary schools, 14 secondary schools & 2 tertiary Institutions were inspected despite late release of inspection funds. The DEO's monitoring component was used to monitor schools adherence to the schools calendar for end of term II & beginning of term III 2016. Construction of new classrooms was not started due to incomplete procurement process. Mandatory submissions to the centre were made and the sector activities were coordinated with line Ministries. One report on sector activities was made.

Vote: 560 Isingiro District

Workplan 6: Education

Plans for 2017/18 by Vote Function

construction of 12 new classrooms,a 4 unit teachers house for primary schools.Inspection and supervision of Primary, Secondary schools and Tertiary Institutions,community mobilisation,data collection & analysis,management of co curricular activities,budgeting & reporting,teachers pay roll verification,teachers deployment to schools,performance appraisal,administration of internal & external exams,dissemination of policies on education,mainstreaming cross cutting issues in School activities &

Medium Term Plans and Links to the Development Plan

The sector target is to increase the literacy and numeracy competencies and increase the net secondary completion rate. Achieve equitable access to relevant and quality education and training. Enhance efficiency and effectiveness of education and sports service delivery at all levels.

of Universal Primary and Secondary Education.

i.Promote implementation

ii.Promote development Early Childhood Development centers and attach the

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

Support to ECD in Nakivale refugee settlement by UNICEF,Construction of 9 classrooms &3 teachers houses for six primary schools by MVP,Supporting 50 primary schools in rain water harvesting,starting income generating activities & compound beautification & design by CECOD.

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

1. Lack of a vehicle for the department.

The district is big and some parts are hard to reach.monitoring/supervision of schools in such areas requires use of a sound & strong vehicle.mobility of officers while coordinating sector activities is greatly jeopardised by this transport gap.

2. Very low allocation of Local revenue to the department.

Allocation of shs 8 million for FY17/18 will cater for co-funding the running of PLE 2017.Other activities e.g verification of students admitted on district quota,coordination with line ministries,Games &Sports,stationery & office eqpt are unfunded .

3. Inadequate community participation in provision of education services.

some classes are conducted under tree shades,school structures are poorly maintained,some children not being provided a meal before afternoon lessons all under the impression that primary education is free.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,354,187	319,388	1,251,013
District Unconditional Grant (Wage)	48,678	12,170	48,678
Locally Raised Revenues	7,000	0	21,970
Multi-Sectoral Transfers to LLGs	59,176	14,190	30,491
Other Transfers from Central Government	89,460	89,460	
Sector Conditional Grant (Non-Wage)	1,149,873	203,569	1,149,873
<i>Development Revenues</i>	132,695	13,349	71,141
Locally Raised Revenues	40,000	0	
Multi-Sectoral Transfers to LLGs	53,395	13,349	71,141
Other Transfers from Central Government	39,300	0	

Vote: 560 Isingiro District

Workplan 7a: Roads and Engineering

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,486,882	332,737	1,322,154
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,354,187</i>	<i>191,409</i>	<i>1,251,013</i>
Wage	79,170	19,792	79,170
Non Wage	1,275,018	171,616	1,171,843
<i>Development Expenditure</i>	<i>132,695</i>	<i>13,349</i>	<i>71,141</i>
Domestic Development	132,695	13,349	71,141
Donor Development	0	0	0
Total Expenditure	1,486,882	204,758	1,322,154

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

Planned Revenue was shs 438,816,000= and the Quarter outturn was shs 332,737,000= recording a performance of 76% due to low LR release. The expenditure outturn was shs 204,758,000= registering a performance of 47%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 1,322,154,000= in form of recurrent and Development revenues for wage, non wage recurrent Donor and Domestic Development. Wage is estimated at 6.0% while non wage is planned at 88.6% while Development is budgeted at 54.4%. Non Wage is higher because of Road funds from Road Funds for DUCARs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Maintenance of buildings (Offices at Headquarter), Maintenance of compounds at District H/Qs done, Inspection and repairs of vehicles, Carried out Routine road maintenance of 354km of District roads, Mechanised maintenance of 4Km of District Roads, Road Maintenance of 22Km of Urban Roads and mechanized maintenance of 12km of CARs done, Preparation of Quarterly work plans, budgets and Reports. Carried out planning and coordination of activities.

Plans for 2017/18 by Vote Function

Maintaining 540km of District roads with road gangs. 100 km will receive mechanized maintenance of District Roads and about 20 No. Lines of concrete culverts will be installed on selected roads. 126km of urban roads will be maintained while 65km Community Access Roads (CARs) will receive interventions. Apart from paying wages for staff, we shall also handle maintenance of buildings at District HQ, Machinery, furniture and fittings.

Medium Term Plans and Links to the Development Plan

Strategic Objective is to develop adequate, reliable and efficient Road and Building infrastructure. The Strategic Interventions are to: i. Rehabilitate and maintain the District Urban and Community Access roads and Buildings infrastructure. Implement the Building Control Act. iii. Strengthen the enforcement mechanism of approval of Plans and Quality Assurance and inspection of Buildings. iv. Promote Certification and Adherence to building regulations.

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

CAIP 3 under MOLG is about to complete rehabilitation of 93Km in the District, and to complete 3 Agro-processing Facilities in three Sub-Counties of Isingiro District. These projects are financed directly by Loan funds at the mother Ministry MOLG and once complete, are expected to improve the economic development of the benefitting communities in Kashumba, Nyamuyanja and Kikagata S/Cs. The District is also a beneficiary from the Islamic Bank Loan under the MVP II and the deliverables under

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

1. Inadequate Staffing

Posts of the SAEO- Mechanical & Road Inspector Bukanga County are vacant and this affects our capacity to deliver road works. The Mechanical section is grossly understaffed, Lack of a single mechanic affects force account road

Vote: 560 Isingiro District

Workplan 7a: Roads and Engineering

maintenance works.

2. Inadequate Funding

The roads budget from URF can not cover all the 560km of district roads. This affects mobility and service delivery in the District. LGMSD funding which used to rehabilitate roads is also no more. Road rehabilitation is therefore at a stand still.

3. Policy Gaps

Force account for road works without adequate road equipments is too limiting for road works. The staff structure is limited in Mechanical staff which road works because the rampant road equipment breakdowns take long to be addressed by Service providers

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	76,321	17,630	72,413
District Unconditional Grant (Wage)	29,067	7,267	29,067
Locally Raised Revenues	5,800	0	2,711
Sector Conditional Grant (Non-Wage)	41,454	10,364	40,636
<i>Development Revenues</i>	610,713	152,678	260,495
Development Grant	588,713	147,178	239,857
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	687,034	170,308	332,909
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	76,321	16,780	72,413
Wage	29,067	7,267	29,067
Non Wage	47,254	9,514	43,347
<i>Development Expenditure</i>	610,713	16,176	260,495
Domestic Development	610,713	16,176	260,495
Donor Development	0	0	0
Total Expenditure	687,034	32,957	332,909

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

Planned Revenue was shs 171,758,000= and the Quarter outturn was shs 170,308,000= recording a performance of 99% due to low LR release. The expenditure outturn was shs 32,957,000= registering a performance of 19%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 332,909,000= in form of recurrent and Development revenues for wage, non wage recurrent and Domestic Development. Wage is estimated at 8.7% while non wage is planned at 13.0% while Development is budgeted at 78.2% . Development is higher because of Grant Conditions but even under provided compared with FY 16/17 .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Verification of 4 project sites and costing of planned projects, District leaders advocacy meeting, 2 Subcounty advocacy meetings , 1 Coordination meeting, 5 monitoring visits of water facilities,

Plans for 2017/18 by Vote Function

10 Water User Committees will be formed and trained, 4 coordination Committee meetings will be held, 1 District

Vote: 560 Isingiro District

Workplan 7b: Water

Planning Advocacy meeting for District leaders will be conducted, 4 sub county advocacy meetings organised, 10 No Water and sanitation committees followed up and reactivated, 1 Inter-Subcounty Extension workers meeting will be held, 1 No. New GFS will be developed, 10 shallow well and Boreholes will be rehabilitated. About 75% of the GFSs will be maintained functional throughout the year

Medium Term Plans and Links to the Development Plan

The overall medium term plan is to: "To increase safe water coverage through construction of new facilities, maintaining and sustaining the old ones. Building capacity in communities through formation of water and sanitation committees to spear head operation and maintenance of water facilities. Adoption of low cost technologies; We hope to mobilize communities to construct their own individual household water tanks to increase access to safe water for people in the District especially in hill

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

Improvement and motorization of deep boreholes by Ministry of Water Environment, like Kashenyi Borehole in Rugaaga S/C. Under the MVP II - MOLG project, two Pumped piped water schemes of Kyenyanga and Murema will be constructed. Procurement of these two water schemes is already under way and expected to give about 50 No. public Tapstands / Water kiosks. SW - WDF (Amaizi'marungi) is planning to construct Kajaaho Town water scheme and Kabuyanda Town Water Scheme, having finished extending piped water

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

1. Continued reduction of conditional & Development Water Budget

The overall water budget has reduced by 60% in a period of 2 years and this hampers the magnitude of water developments in Isingiro basing on the fact that Isingiro district has the lowest safe Water coverage of 34% in the region

2. Lack of enough potential underground water sources for development

Round water potentials for springs, gravitated water, boreholes and shallow wells are dwindling year by year. The few existing potential underground sources have a high mineral content making it unfit for human consumption.

3. Introduction of VAT

This has further constrained the budget hence curtailing efforts to increase safe water coverage.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	186,878	31,586	141,309
District Unconditional Grant (Wage)	61,238	15,309	61,238
Locally Raised Revenues	31,684	0	16,860
Multi-Sectoral Transfers to LLGs	81,798	12,876	51,506
Other Transfers from Central Government	481	481	
Sector Conditional Grant (Non-Wage)	11,677	2,919	11,705
<i>Development Revenues</i>	3,921	3,268	3,921
District Discretionary Development Equalization Grant	3,921	3,268	3,921

Vote: 560 Isingiro District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	190,799	34,854	145,230
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	186,878	29,176	141,309
Wage	91,729	22,932	91,729
Non Wage	95,149	6,244	49,579
<i>Development Expenditure</i>	3,921	0	3,921
Domestic Development	3,921	0	3,921
Donor Development	0	0	0
Total Expenditure	190,799	29,176	145,230

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

Planned Revenue was shs 48,061,000= and the Quarter outturn was shs 34,854,000= recording a performance of 73% due to low LR release. The expenditure outturn was shs 29,176,000= registering a performance of 61%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 145,230,000= in form of recurrent and Development revenues for wage, non wage recurrent Domestic Development. Wage is estimated at 63.2% while non wage is planned at 34.1% while Development is budgeted at 2.7%. Wage is higher because non wage is under provided by the mother Ministry of MWE.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 Awareness raising trainings on Climate Change, its impacts/effects and adaptive/mitigation interventions that can be implemented was carried out in Kikagata and Nyakitunda Sub-counties.

Plans for 2017/18 by Vote Function

7 staff monthly wages paid. 1 Annual work plan and 4 Quarterly reports produced. Maintain 3 Ha of the District Pine Demonstration Garden at the District Headquarters. Avenue and compound Planting to the District Headquarters and demarcating district land boundaries with live boundary marks of trees. 4 trainings providing technical advice on Climate Change, its impacts/effects and adaptive/mitigation interventions that can be implemented (Ngarama and Kabingo Sub-county).

Gender - Training and e

Medium Term Plans and Links to the Development Plan

To promote and ensure the rational and sustainable utilization, development and effective management of environment and natural resources for socio-economic development of the District. Increase wetland ecosystem coverage; Increase the percentage of forest cover and enhance environmental compliance. Protecting and restoring of degraded fragile ecosystems that include bare hills, river banks, lake shores, range-lands; increasing forest cover and economic productivity of forests; increasing the

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

53 Km of the Kikagata-Mbarara road reserve to be planted with trees in adaptation and mitigation of Climate Change and beautification of the environment. A concept paper has been written and is being disseminated to potential supporters to this initiative. The conservation and restoration of the Kajaho-Oruchinga wetland system will be collaboratively implemented with Nsamizi and UNHCR. The continued restoration of Lake Nakivale.

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

1. Law staffing levels in the sector.

With staffing level at approximately 40% in the Natural Resources Sector as per the approved staff structure, there is gross under staffing. This makes monitoring of the natural resources in the district very challenging.

Vote: 560 Isingiro District

Workplan 8: Natural Resources

2. Law funding levels in the sector.

The sector is extremely under-funded causing a great threat to tree-based/wood resources, wetland resources, e.t.c. in the district. The demand for planting materials (tree seedlings) is very high compared to what the sector budget can afford.

3. Climate Change impacts on food production and water supply.

Many farmers are losing out on whole crop and fruit harvests due to long and devastating draughts experienced in Isingiro District. Water resources are also under threat.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	381,938	100,527	350,323
District Unconditional Grant (Wage)	51,580	12,895	51,580
Locally Raised Revenues	33,988	3,000	15,888
Multi-Sectoral Transfers to LLGs	192,729	46,782	183,752
Other Transfers from Central Government	15,920	15,920	
Sector Conditional Grant (Non-Wage)	87,722	21,930	99,103
<i>Development Revenues</i>	1,139,474	125,296	1,106,523
District Discretionary Development Equalization Grant	5,228	0	5,228
Donor Funding	126,427	104,709	97,823
Other Transfers from Central Government	1,003,471	19,500	1,003,471
Transitional Development Grant	4,348	1,087	
Total Revenues	1,521,413	225,823	1,456,846
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	381,938	91,727	350,323
Wage	196,426	49,107	196,426
Non Wage	185,512	42,620	153,896
<i>Development Expenditure</i>	1,139,474	111,903	1,106,523
Domestic Development	1,013,048	15,237	1,008,700
Donor Development	126,427	96,666	97,823
Total Expenditure	1,521,413	203,630	1,456,846

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

Planned Revenue was shs 392,293,000= and the Quarter outturn was shs 225,823,000= recording a performance of 58% due to low OGT and LR releases. The expenditure outturn was shs 203,630,000= registering a performance of 52%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 1,456,846,000= in form of recurrent and Development revenues for wage, non wage recurrent Donor and Domestic Development. Wage is estimated at 13.5% while non wage is planned at 10.6% while Development is budgeted at 69.2% and Donor Development at 6.7%. Domestic Development is higher because of UWEP funds from MGLSD.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

5 abandoned children settled, 19 CDWs maintained active, 312 FAL learners enrolled for training, 4 children cases (juvenile) handled and settled, 11 assistive aids supplied to disabled and elderly, 1 Youth Council supplied, 1 Women Council supported. Trained 110 change agents in Family Care Practices focusing on nutrition and ECD.

Vote: 560 Isingiro District

Workplan 9: Community Based Services

Plans for 2017/18 by Vote Function

CBSD and CSOs coordinated and supervised in 20 LLGs, 288 Community projects monitored, 120 Community groups issued with registration certificates, 36 community awareness meetings on effects of climate change conducted, 36 sensitization meetings conducted to mitigate underlying factors that drive the HIV epidemic, 20 abandoned children and juveniles settled, 312 child abuse and domestic violence cases settled, 5 Children in conflict with the law rehabilitated and integrated, Legal support ser

Medium Term Plans and Links to the Development Plan

Enhance effective participation of communities in the development process. Improve the resilience and productive capacity of the vulnerable persons for inclusive growth. Empower youth to harness their potential and increase self-employment, productivity and competitiveness. Promote rights, gender equality and women's empowerment in the development process.

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

USAID (TPO Uganda, IDO, ICOBI); The Partner is engaged in activities related to; Sustainable Outcomes for Children and Youth, empower OVC, youth and their caregivers, strengthen capacity of LGs and CSOs to increase and improve core services for OVC, youth and their caregivers; improve coordination of community-based clinical and socio-economic services for efficiency and effectiveness along the continuum of care. Compassion International; provide education and psychosocial support to OVC in Ma

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

1. Lack of appropriate means of transport.

The sector needs a vehicle at the district and motorcycles for Community Development Workers in LLGs

2. CDWs assigned other duties outside the sector

2 CDOs serving as Subcounty chiefs thus having divided attention.

3. Recruiting a Labour officer

The District has never recruited a Labour officer due to limited UCG wage allocated to the sector.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	232,587	55,751	171,816
District Unconditional Grant (Non-Wage)	63,663	15,916	63,664
District Unconditional Grant (Wage)	32,439	8,110	32,439
Locally Raised Revenues	46,022	0	8,813
Multi-Sectoral Transfers to LLGs	75,462	16,725	66,900
Other Transfers from Central Government	15,000	15,000	
<i>Development Revenues</i>	9,150	2,287	9,150
District Discretionary Development Equalization Gran	9,150	2,287	9,150

Vote: 560 Isingiro District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	241,737	58,038	180,965
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	232,587	55,751	171,816
Wage	75,698	18,924	75,698
Non Wage	156,889	36,826	96,118
<i>Development Expenditure</i>	9,150	0	9,150
Domestic Development	9,150	0	9,150
Donor Development	0	0	0
Total Expenditure	241,737	55,751	180,965

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

Planned Revenue was shs 71,684,000= and the Quarter outturn was shs 58,038,000= recording a performance of 81% due to low LR release. The expenditure outturn was shs 55,751,000= registering a performance of 78%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 is shs 180,965,000= in form of recurrent and Development revenues for wage, non wage recurrent and Domestic Development. Wage is estimated at 41.8% while non wage is planned at 51.3% while Development is budgeted at 5.1%. Non Wage is higher because of Multisectoral Transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

18 Coordination visits made to 19 LLGs and 2 consultation visits made to MoFPED and NPA. 3 sets of DTPC Minutes produced, data on planning collected and disseminated to 9 sectors and 19 LLGs, 1 World population Day organised and hosted, 1 Annual/quarterly report prepared and submitted to MoFPED and OPM. 9 sectors and 19 LLGs supported in planning, budgeting and reporting. 15 Projects formulated and appraised to confirm their Relevance and feasibility.

Plans for 2017/18 by Vote Function

12 Meetings organised and 12 sets of DTPC produced, 9 Sectors and 19 LLGs supported in preparing Work Plans, Budgets and Reports, 1 District Statistical Abstract and 4 periodical statistical reports produced, 1 Population advocacy meeting and World Population National day celebrations organised. BFP, Annual Workplan and Budget prepared and submitted, 4 District consolidated Quarterly Budget performance reports prepared and submitted. Assessing the performance of LLGs and HLG Departments.

Medium Term Plans and Links to the Development Plan

Promote and strengthen planning, monitoring and evaluation for wealth creation and service delivery.

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

There are no off budget activities by NGOs, Donors and Central Government.

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

1. Data for Planning.

There is lack of Community Based data for informing the planning, Monitoring and evaluation functions.

2. Human Resource Capacity for Planning.

There is limited capacity in terms of skilled Human Resources especially in Sub Counties to manage the planning function.

3. Delays in submission of planning and reporting information.

Vote: 560 Isingiro District

Workplan 10: Planning

There are delays in making submissions which affects the making submission of in time.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	163,638	36,154	152,206
District Unconditional Grant (Non-Wage)	53,947	13,487	53,947
District Unconditional Grant (Wage)	28,239	7,060	28,239
Locally Raised Revenues	10,459	0	7,589
Multi-Sectoral Transfers to LLGs	70,994	15,608	62,432
<i>Development Revenues</i>	2,614	654	2,614
District Discretionary Development Equalization Gran	2,614	654	2,614
Total Revenues	166,252	36,808	154,820
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	163,638	36,154	152,206
Wage	67,029	16,757	67,029
Non Wage	96,608	19,397	85,177
<i>Development Expenditure</i>	2,614	0	2,614
Domestic Development	2,614	0	2,614
Donor Development	0	0	0
Total Expenditure	166,252	36,154	154,820

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

Planned Revenue was shs 41,563,000= and the Quarter outturn was shs 36,808,000= recording a performance of 89% due to low LR release. The expenditure outturn was shs 36,154,000= registering a performance of 87%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for FY 2017/18 Iis shs 154,820,000= in form of recurrent and Development revenues for wage,non wage recurrent and Domestic Development. Wage is estimated at 43.3% while non wage is planned at 55.0% while Development is budgeted at 1.7%.Non Wage is higher because of Multisectoral Transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Audit activities made in 23 primary schools; 12 Value for money Value for money audits made in 9 High Local governments and Lower Local governments; Audit activities executed in 2 Health units; 1 Quarterly audit report prepared and submitted to Council and other relevant Ministries.

Plans for 2017/18 by Vote Function

Routine audit in 15LLGs,144 Primary Schools,13 Secondary School,36 health units and 10 Sectors to be conducted.Payroll audits to be undertaken,Value for money audit in 12 projects.Audit of district Head quarter;6 workshops to be attended;4 Quarterly Audit reports to be made.

Medium Term Plans and Links to the Development Plan

Promote Transparency and accountability under decentralized governance.

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

There are no off budget activities undertaken by NGOs,Donors and Central Government.

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

Vote: 560 Isingiro District

Workplan 11: Internal Audit

1. Inadequate funding

The department relies only on Un conditional grant which is not enough to enable the department execute all planned activities.

2. Inadequate staffing

The department is lacks adequate personnel to execute planned departmental activities.

3. Delayed response from audit clients

The audit clients do not respond to audit reports on time and this affects timely reporting.