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**Vote : 558 Ibanda District****FY 2019/20**

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**Foreword**

The District council derives its mandate to prepare its Budget Frame Work Paper from section 35 of the Local Government Act cap 243 which designates District Councils as the Planning Authorities for the District. The development goal of this budget Frame Work paper is to improved livelihoods of the people of Ibanda District while the District mission is to serve the community through coordinated delivery of services which focus on National and Local priorities in order to promote sustainable social and economic development of the District for realization of the District Vision which is an empowered and modernized society. The preparation of this Budget Frame Work Paper 2019/20 FY has been done through a consultative meeting which was held on 31st October 2018 at the district level and district priorities were discussed and agreed upon by all key stakeholders to cater for the interests of the lower local councils, private sector, implementing partners and other stakeholders. District priorities for 2019/20 FY have been picked from the second five year District Development Plan which was approved by the District Council on 14th April 2015 and all sector priorities are aligned to the thematic areas of the National Development Plan II focusing on harnessing growth opportunities in Agriculture, enhancing private sector growth, trade and export promotion, strengthening Public Sector Interventions and enhancing local revenue collection. It is my hope that this BFP will go along way in guiding the medium term development planning of the District. I would like to thank the Central Government and other Development Partners for continued support towards implementation of the District programmes. I also thank Political Leaders and the Technical Staff for the team work in the implementation of the district programmes. I call upon all stakeholders to support the implementation of this Budget Frame Work Paper 2019/20 FY. For God and my Country

  
Kazwengye Melchiadis  
DISTRICT CHAIRPERSON, IBANDA

Kazwengye Melchiadis District Chairperson

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## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	737,828	270,652	801,805
Discretionary Government Transfers	3,208,001	821,683	3,183,858
Conditional Government Transfers	13,119,988	3,477,277	12,716,916
Other Government Transfers	1,645,960	287,154	1,794,016
Donor Funding	191,418	0	191,418
<b>Grand Total</b>	<b>18,903,195</b>	<b>4,856,766</b>	<b>18,688,013</b>

## Revenue Performance in the First Quarter of 2018/19

The District is expected to collect 737,828,000 as local Raised Revenue for financial year 2018/2019 and it has been able to Collect 270,652,000 within the first quarter representing 37%, The future plan for Local raised revenue should be an increase of 10-15% of the previous projections. The District expected to receive 3,183,858,000 as Discretionary Government Transfers for financial year 2018/19 but we managed to receive 821,683,000 representing 26% for the first quarter 2018/2019. Expected conditional Government Transfers is 13,119,988,000 but we managed to receive 3,477,277,000 representing 27% of the total budget. expected other Government Transfers is 1,645,960,000 but we managed to receive 287,154,000 representing 17% . Generally the district expects an increase in the Central Government transfers in the Second budget call circular since the first budget call showed a slight reduction in the figures for financial year 2019/2020

## Planned Revenues for FY 2019/20

The district total budget for 2019/20 FY is project to be 18,6880,013,000 shillings compared to the budget 2018/19 FY of 18,903,195,000 shillings. There is a reduction in the budget is as a result of a reduction in the central government transfers. Out of the total budget, local revenue is projected to be 801,805,000 shilling, central government transfers of 17,694,790,000 shillings and donor fund of 191,418,000 shillings. The district has put mechanisms or enhance local revenue collection in order to be able to collect the anticipated revenue.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,878,969	721,638	2,064,256
Finance	481,003	102,399	517,246
Statutory Bodies	668,410	178,311	729,864
Production and Marketing	1,218,831	315,190	1,324,920
Health	2,834,727	694,498	2,768,185
Education	8,127,174	2,197,828	8,167,907
Roads and Engineering	1,351,120	367,893	1,516,350

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Water	529,978	166,389	561,173
Natural Resources	113,224	42,105	253,395
Community Based Services	540,770	35,782	612,535
Planning	93,481	21,841	100,081
Internal Audit	65,508	12,893	72,101
<b>Grand Total</b>	<b>18,903,195</b>	<b>4,856,766</b>	<b>18,688,013</b>
<i>o/w: Wage:</i>	<i>11,078,458</i>	<i>2,769,615</i>	<i>11,078,458</i>
<i>Non-Wage Reccurent:</i>	<i>5,836,159</i>	<i>1,488,098</i>	<i>5,649,428</i>
<i>Domestic Devt:</i>	<i>1,797,160</i>	<i>599,053</i>	<i>1,768,708</i>
<i>Donor Devt:</i>	<i>191,418</i>	<i>0</i>	<i>191,418</i>

### Expenditure Performance in the First Quarter FY 2018/19

The expenditure will be made on wages, development activities and donor activities. There are slight increase on revenue due to the projected increase in local revenue and IPF for roads from Road fund. There has been a slight reduction in the sector development grants and the District Unconditional Grant.

### Planned Expenditures for The FY 2019/20

There are changes in resource allocation because of changes in IPFs from the centre. Administration department allocation changes are as a result of having no IPFs for pension arrears (budgeting) and gratuity, the budget for health and water reduced due reduction in sector development grant and transition development grant. Generally the IPFs for District Unconditional Grant non wage reduced which affected most of the departments.

### Medium Term Expenditure Plans

The district medium term priorities are stipulated in the second five year district development plan and are aligned to the National Development Plan II. They include; monitor and supervision of government programmes, projects and actives, routine maintenance and mechanized maintenance of district roads, completion of water supply systems, construction of classrooms, establishment of seed schools, revenue mobilization, promoting tourism, upgrading of HC IIs to HC IIIs, increasing production and productivity of the district, carrying out participatory planning meetings, carrying out capacity building for both technical and political leaders, strengthening primary health care and training health workers in health related issue.

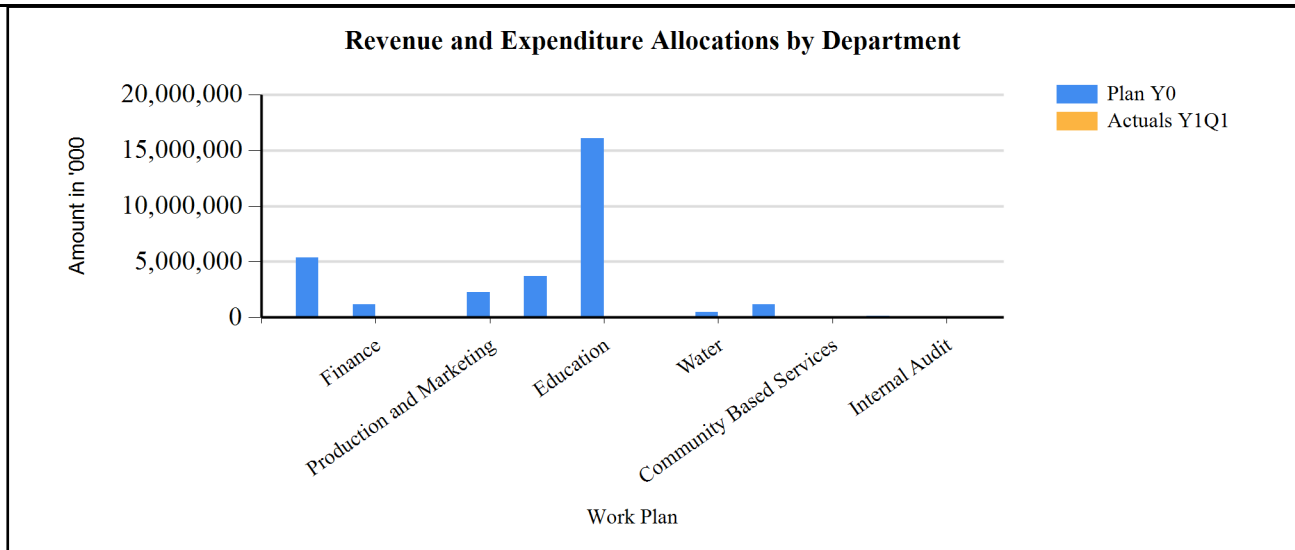
### Challenges in Implementation

The following are the major constraints in the implementation of future plans, under developed agricultural sector- non commercialized, lack of industrialization hence low tax base, inadequate accommodation for staff at schools and health facilities which affect effective service delivery, continuous reduction in central government transfers yet most of the services are decentralized, high prevalence rate of HIV/AIDS, lack of critical staff and office equipment and inadequate transport means for monitoring and supervision of government programmes, projects and activities.

### G1: Graph on the Revenue and Expenditure Allocations by Department

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**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>1. Locally Raised Revenues</b>	<b>737,828</b>	<b>270,652</b>	<b>801,805</b>
Local Services Tax	75,020	2,326	75,020
Land Fees	26,004	151,883	26,004
Business licenses	237,869	6,028	200,956
Rent & Rates - Non-Produced Assets – from private entities	7,865	0	1,500
Royalties	74,602	0	74,602
Rent & Rates - Non-Produced Assets – from other Govt units	67,510	4,733	42,510
Sale of non-produced Government Properties/assets	0	0	30,000
Rates – Produced assets- from private entities	0	0	8,050
Property related Duties/Fees	220	1,308	3,500
Animal & Crop Husbandry related Levies	3,630	14,829	39,717
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,630	3,642	9,235
Registration of Businesses	8,800	0	19,248
Educational/Instruction related levies	61,710	1,860	61,710
Agency Fees	21,962	1,000	21,962
Market /Gate Charges	117,546	19,463	117,546
Other Fees and Charges	19,360	59,465	29,360
Miscellaneous receipts/income	12,100	3,741	40,886
<b>2a. Discretionary Government Transfers</b>	<b>3,208,001</b>	<b>821,683</b>	<b>3,183,858</b>
District Unconditional Grant (Non-Wage)	589,274	147,318	579,960

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Urban Unconditional Grant (Non-Wage)	157,021	39,255	148,991
District Discretionary Development Equalization Grant	180,887	60,296	177,876
Urban Unconditional Grant (Wage)	352,472	88,118	352,472
District Unconditional Grant (Wage)	1,873,038	468,260	1,873,038
Urban Discretionary Development Equalization Grant	55,310	18,437	51,521
<b>2b. Conditional Government Transfer</b>	<b>13,119,988</b>	<b>3,477,277</b>	<b>12,716,916</b>
Sector Conditional Grant (Wage)	8,852,949	2,213,237	8,852,949
Sector Conditional Grant (Non-Wage)	1,607,738	478,192	1,633,280
Sector Development Grant	1,539,910	513,303	1,519,509
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	36,230	0	0
Pension for Local Governments	691,376	172,844	691,376
Gratuity for Local Governments	370,732	92,683	0
<b>2c. Other Government Transfer</b>	<b>1,645,960</b>	<b>287,154</b>	<b>1,794,016</b>
Support to PLE (UNEB)	12,929	0	12,929
Uganda Road Fund (URF)	1,207,216	280,220	1,355,272
Uganda Women Entrepreneurship Program(UWEP)	173,338	2,112	173,338
Youth Livelihood Programme (YLP)	252,477	4,822	252,477
<b>3. Donor</b>	<b>191,418</b>	<b>0</b>	<b>191,418</b>
United Nations Children Fund (UNICEF)	81,680	0	81,680
Global Fund for HIV, TB & Malaria	61,738	0	61,738
World Health Organisation (WHO)	18,000	0	18,000
Global Alliance for Vaccines and Immunization (GAVI)	30,000	0	30,000
<b>Total Revenues shares</b>	<b>18,903,195</b>	<b>4,856,766</b>	<b>18,688,013</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

Expected Plan was 182,944,500 but we managed to collect 270,651,624. This was brought by over collection of revenue by Ishongororo town council due to allocation of plots. other sources did not perform due to changes in the licensing Act where by all licenses are valid up to December. The District did not realise any royalties because the Ministry responsible did not remit them to the district. Market/ gate fees also performed poorly due to establishment of a cattle market adjacent to the major cattle market of Kanyarugiri to operate on the same day by Kiruhura District .

### Central Government Transfers

The District received 4,586,114,000 in the quarter one F/Y 2018/19. Out of this, Discretionary Government transfers was 821,683,000 shillings representing 26%, Conditional Government transfers was 3,477,277,000 shillings representing 27% and other Government transfers was 287,154,000 shillings representing was 17%.

### Donor Funding

Expected plan for the quarter was 47,854,500 but there was poor performance due to donors calender year therefore funds are expected to be released in the next quarters.

ii) Planned Revenues for FY 2019/20

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## Locally Raised Revenues

The District has projected to collect shillings 801,805,000 for Financial year 2019/2020 compared to 737,828,000 shillings for financial year 2018/2019. The projections indicates an increase of 8.6% The district is expected to collect 200,956,674 from business licenses and 117,546,660 from markets if all factors remain constant.

## Central Government Transfers

The District received IPFs of shillings 17,694,790,000 for the financial year 2019/2020 compared to IPFs 17,973,949,000 shillings for financial year 2018/2019. Out of this Transfers,3,183,858,000 is discretionary government transfer, Conditional government transfer 12,716,916,000, Other government transfer 1,794,016,000.

## Donor Funding

The District projected to Receive 191,418,000 from donor funding for the financial year 2019/2020, The district is expected to receive this funds from UNICEF, GLOBAL FUND and GAVI

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	837,812	211,542	891,080
District Production Services	373,213	93,303	422,168
District Commercial Services	7,806	1,952	11,673
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,218,831</b>	<b>306,797</b>	<b>1,324,920</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,259,556	301,804	1,482,241
District Engineering Services	91,564	22,891	34,109
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,351,120</b>	<b>324,695</b>	<b>1,516,350</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,222,019	1,560,526	6,055,072
Secondary Education	1,637,283	417,936	1,912,381
Skills Development	62,804	15,701	62,803
Education & Sports Management and Inspection	204,668	113,014	137,451
<b><i>Sub- Total of allocation Sector</i></b>	<b>8,126,774</b>	<b>2,107,177</b>	<b>8,167,707</b>
<b>Sector :Health</b>			
Primary Healthcare	955,022	228,906	2,649,788
District Hospital Services	99,990	24,997	99,990
Health Management and Supervision	1,779,715	446,475	17,708
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,834,727</b>	<b>700,379</b>	<b>2,767,485</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	529,978	128,682	561,173
Natural Resources Management	113,174	45,071	253,145

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<i>Sub- Total of allocation Sector</i>	<b>643,152</b>	<b>173,753</b>	<b>814,318</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	540,570	135,427	611,535
<i>Sub- Total of allocation Sector</i>	<b>540,570</b>	<b>135,427</b>	<b>611,535</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,878,969	734,791	2,064,256
Local Statutory Bodies	668,410	183,935	729,864
Local Government Planning Services	93,481	24,456	100,081
<i>Sub- Total of allocation Sector</i>	<b>3,640,860</b>	<b>943,181</b>	<b>2,894,201</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	481,003	107,199	497,326
Internal Audit Services	65,508	16,558	72,101
<i>Sub- Total of allocation Sector</i>	<b>546,511</b>	<b>123,757</b>	<b>569,427</b>

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## SECTION B : Workplan Summary

### Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,860,063</b>	<b>716,755</b>	<b>2,044,660</b>
Locally Raised Revenues	102,890	18,386	92,596
Multi-Sectoral Transfers to LLGs_NonWage	182,992	63,881	231,286
Multi-Sectoral Transfers to LLGs_Wage	352,472	88,118	352,472
District Unconditional Grant (Non-Wage)	87,526	21,882	87,430
District Unconditional Grant (Wage)	1,035,845	258,961	589,500
General Public Service Pension Arrears (Budgeting)	36,230	0	0
Pension for Local Governments	691,376	172,844	691,376
Gratuity for Local Governments	370,732	92,683	0
<b>Development Revenues</b>	<b>18,906</b>	<b>4,883</b>	<b>19,596</b>
Multi-Sectoral Transfers to LLGs_Gou	11,399	0	12,089
District Discretionary Development Equalization Grant	7,507	0	7,507
<b>Total Revenues shares</b>	<b>2,878,969</b>	<b>721,638</b>	<b>2,064,256</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,388,317	284,584	941,972
Non Wage	1,471,746	294,386	1,102,688
<b>Development Expenditure</b>			
Domestic Development	18,906	2,880	19,596
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,878,969</b>	<b>581,850</b>	<b>2,064,256</b>

### Narrative of Workplan Revenues and Expenditure

The total budget for 2019/20 FY is estimated at 2,064,256,000 shillings out of which 92,596,000 shillings as local revenue, 231,286,000 shillings and 352,472,000 shillings as multi sectoral transfers to LLGs\_Non wage, and wage respectively, 87,430,000 shillings and 589,500,000 as District Unconditional Grant non wage and wage respectively, 691,376,000 shillings as pension and 19,596,000 shillings as development revenue. The budget reduced slightly due to having no IPFs for gratuity and pension arrears. Out of the total budget, 941,972,000 shillings will be spent as wage, 1,102,688,000 shillings as non wage and 19,596,000 shillings as development expenditure.



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## Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>434,648</b>	<b>87,225</b>	<b>512,314</b>
Locally Raised Revenues	72,345	9,802	78,640
Multi-Sectoral Transfers to LLGs_NonWage	212,969	40,339	232,991
District Unconditional Grant (Non-Wage)	45,390	11,098	36,683
District Unconditional Grant (Wage)	103,944	25,986	164,000
<b>Development Revenues</b>	<b>46,355</b>	<b>15,174</b>	<b>4,931</b>
Multi-Sectoral Transfers to LLGs_Gou	1,550	0	1,553
District Discretionary Development Equalization Grant	44,805	0	3,378
<b>Total Revenues shares</b>	<b>481,003</b>	<b>102,399</b>	<b>517,246</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	103,944	24,330	164,000
Non Wage	330,704	61,092	348,314
<b>Development Expenditure</b>			
Domestic Development	46,355	1,930	4,931
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>481,003</b>	<b>87,352</b>	<b>517,246</b>

### Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 234,544,856 for the F/Y 2019/2020 and it will spend this allocation through Staff salaries, financial management, Budgeting, revenue mobilization, Accounting and expenditure .

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## Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>665,032</b>	<b>177,185</b>	<b>726,486</b>
Locally Raised Revenues	45,421	5,450	45,421
Multi-Sectoral Transfers to LLGs_NonWage	105,635	43,241	97,952
District Unconditional Grant (Non-Wage)	320,624	80,156	317,451
District Unconditional Grant (Wage)	193,352	48,338	265,660
<b>Development Revenues</b>	<b>3,378</b>	<b>1,126</b>	<b>3,378</b>
District Discretionary Development Equalization Grant	3,378	0	3,378
<b>Total Revenues shares</b>	<b>668,410</b>	<b>178,311</b>	<b>729,864</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,352	48,001	265,660
Non Wage	471,681	83,690	460,825
<b>Development Expenditure</b>			
Domestic Development	3,378	0	3,378
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>668,410</b>	<b>131,691</b>	<b>729,864</b>

### Narrative of Workplan Revenues and Expenditure

The budget for the department is estimated to be at 729,864,000 shillings. The budget has slightly increased due to an increase in wage allocation. Out of the total budget, 45,421,000 shillings is local revenue, 97,952,000 shillings is Multi sectoral transfers to LLGs\_Non wage, 317,451,000 shillings is District unconditional Grant non wage, 265,660,000 shillings and 3,378,000 shillings is District Discretionary Development Equalization Grant. Funds will be spent on wage (shs. 265,660,000, non wage recurrent ( shs. 460,825,000) and on development expenditure ( shs. 3,378,000)

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## Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,118,123</b>	<b>281,621</b>	<b>1,210,977</b>
Locally Raised Revenues	0	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	5,546	3,477	4,207
District Unconditional Grant (Wage)	98,974	24,743	190,823
Sector Conditional Grant (Wage)	689,342	172,336	689,342
Sector Conditional Grant (Non-Wage)	324,261	81,065	322,606
<b>Development Revenues</b>	<b>100,708</b>	<b>33,569</b>	<b>113,943</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,808
Sector Development Grant	100,708	0	99,136
<b>Total Revenues shares</b>	<b>1,218,831</b>	<b>315,190</b>	<b>1,324,920</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	788,316	116,518	880,165
Non Wage	329,807	83,984	330,812
<b>Development Expenditure</b>			
Domestic Development	100,708	0	113,943
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,218,831</b>	<b>200,501</b>	<b>1,324,920</b>

### Narrative of Workplan Revenues and Expenditure

The department has budgeted for shs 1,324,920,000. out of these funds shs 4,000,000 will be Local revenue, District staff wage shs. 190,823,000, wages for extension workers, shs 689,342,000, sector conditional grant-non wage of shs 322,606,000 sector development grant of shs 99,136,000 plus multi-sectoral transfers to LLGs non wage and GOU of shs 4,207,000 and shs. 14,808,000 respectively. The budget for the department increased due to increase in wage allocation due to salary enhancement of science cadre. The funds will be spent on wage, recurrent expenditure no wage and development expenditure.

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## Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,089,060</b>	<b>509,788</b>	<b>1,988,483</b>
Locally Raised Revenues	1,465	0	1,465
Multi-Sectoral Transfers to LLGs_NonWage	51,100	664	51,044
District Unconditional Grant (Wage)	100,522	25,130	0
Sector Conditional Grant (Wage)	1,631,035	407,759	1,631,035
Sector Conditional Grant (Non-Wage)	304,938	76,234	304,938
<b>Development Revenues</b>	<b>745,667</b>	<b>184,711</b>	<b>779,703</b>
Donor Funding	191,418	0	191,418
Multi-Sectoral Transfers to LLGs_Gou	8,093	0	8,649
District Discretionary Development Equalization Grant	16,000	0	54,800
Sector Development Grant	530,157	0	524,836
<b>Total Revenues shares</b>	<b>2,834,727</b>	<b>694,498</b>	<b>2,768,185</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,731,557	420,237	1,631,035
Non Wage	357,503	74,705	357,447
<b>Development Expenditure</b>			
Domestic Development	554,249	5,317	588,285
Donor Development	191,418	0	191,418
<b>Total Expenditure</b>	<b>2,834,727</b>	<b>500,260</b>	<b>2,768,185</b>

### Narrative of Workplan Revenues and Expenditure

The sector expects to receive 2,768,185,000 shs in financial year 2019/2020 out of which shs. 1,631,035,000 is wage, shs. 357,447,000 is non-wage, shs. 588,285,000 is Domestic development and shs. 191,418,000 as donor funds. The department's budget reduced due to reduction in the sector development grant.

# Vote : 558 Ibanda District

# FY 2019/20

## Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,565,345</b>	<b>2,005,072</b>	<b>7,611,193</b>
Locally Raised Revenues	51,210	15,048	51,210
Other Transfers from Central Government	12,929	0	12,929
Multi-Sectoral Transfers to LLGs_NonWage	6,940	40,200	7,938
District Unconditional Grant (Wage)	46,608	11,652	62,274
Sector Conditional Grant (Wage)	6,532,571	1,633,143	6,532,571
Sector Conditional Grant (Non-Wage)	915,086	305,029	944,270
<b>Development Revenues</b>	<b>561,829</b>	<b>192,755</b>	<b>556,714</b>
Multi-Sectoral Transfers to LLGs_Gou	84,218	0	86,519
Sector Development Grant	477,611	0	470,195
<b>Total Revenues shares</b>	<b>8,127,174</b>	<b>2,197,828</b>	<b>8,167,907</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,579,180	1,627,784	6,594,846
Non Wage	986,165	337,447	1,016,348
<b>Development Expenditure</b>			
Domestic Development	561,829	40,312	556,714
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,127,174</b>	<b>2,005,544</b>	<b>8,167,907</b>

### Narrative of Workplan Revenues and Expenditure

The department budgeted for shs 8,167,907,000 for the FY 2019/2020. Out of this budget shs 51,210,000 will be Locally raised Revenue, shs 6,594,846,000 as un conditional grant wage, shs 1,016,348,000 as un conditional grant non wage and shs 556,714,000 as Development grant. The funds will be spent as both development and recurrent expenditure.

# Vote : 558 Ibanda District

# FY 2019/20

## Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,320,563</b>	<b>355,402</b>	<b>1,492,201</b>
Locally Raised Revenues	23,443	0	23,443
Other Transfers from Central Government	1,207,216	280,220	1,355,272
Multi-Sectoral Transfers to LLGs_NonWage	21,782	58,151	22,482
District Unconditional Grant (Non-Wage)	10,675	2,669	10,675
District Unconditional Grant (Wage)	57,446	14,361	80,328
<b>Development Revenues</b>	<b>30,558</b>	<b>12,491</b>	<b>24,149</b>
Multi-Sectoral Transfers to LLGs_Gou	30,558	0	24,149
<b>Total Revenues shares</b>	<b>1,351,120</b>	<b>367,893</b>	<b>1,516,350</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,446	14,361	80,328
Non Wage	1,263,117	164,592	1,411,873
<b>Development Expenditure</b>			
Domestic Development	30,558	0	24,149
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,351,120</b>	<b>178,953</b>	<b>1,516,350</b>

### Narrative of Workplan Revenues and Expenditure

The Budget increased from 1,320,562,639 FY 2018/18 to 1,492,201,000 FY 2019/20 due to increased funding of URF and Wages. Funds will be spent on wage and non-wage recurrent

# Vote : 558 Ibanda District

# FY 2019/20

## Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>77,491</b>	<b>15,560</b>	<b>116,029</b>
Multi-Sectoral Transfers to LLGs_NonWage	15,250	0	15,250
District Unconditional Grant (Wage)	30,921	7,730	70,940
Sector Conditional Grant (Non-Wage)	31,320	7,830	29,839
<b>Development Revenues</b>	<b>452,487</b>	<b>150,829</b>	<b>445,144</b>
Sector Development Grant	431,435	0	425,342
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>529,978</b>	<b>166,389</b>	<b>561,173</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,921	7,125	70,940
Non Wage	46,570	7,815	45,089
<b>Development Expenditure</b>			
Domestic Development	452,487	145,436	445,144
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>529,978</b>	<b>160,377</b>	<b>561,173</b>

### Narrative of Workplan Revenues and Expenditure

There has been a slight reduction in the rural water grant as compared to the previous financial year. With a reduction of 1.7% compared to the previous allocation on both rural water and transitional development conditional grants and 5% decrease on the rural water and sanitation Non wage.

# Vote : 558 Ibanda District

# FY 2019/20

## Natural Resources

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>98,826</b>	<b>42,105</b>	<b>248,730</b>
Locally Raised Revenues	16,526	500	16,526
Multi-Sectoral Transfers to LLGs_NonWage	13,701	24,455	14,778
District Unconditional Grant (Wage)	65,780	16,445	214,624
Sector Conditional Grant (Non-Wage)	2,819	705	2,801
<b>Development Revenues</b>	<b>14,398</b>	<b>0</b>	<b>4,666</b>
Multi-Sectoral Transfers to LLGs_Gou	14,398	0	4,666
<b>Total Revenues shares</b>	<b>113,224</b>	<b>42,105</b>	<b>253,395</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,780	16,445	214,624
Non Wage	33,046	24,795	34,106
<b>Development Expenditure</b>			
Domestic Development	14,398	0	4,666
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>113,224</b>	<b>41,240</b>	<b>253,395</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive 253,395,000 shillings for 2019/20 FY. The budget for the department increased slightly due to increase in the wages for staff. Out of the total budget, 214,624,000 shillings will be spent as wage, 34,106,000 shillings as non wage and 4,666,000 shillings as development expenditure.



# Vote : 558 Ibanda District

# FY 2019/20

## Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>536,021</b>	<b>35,782</b>	<b>612,535</b>
Locally Raised Revenues	500	0	500
Other Transfers from Central Government	425,815	6,934	425,815
Multi-Sectoral Transfers to LLGs_NonWage	9,043	3,683	9,261
District Unconditional Grant (Wage)	71,348	17,837	148,133
Sector Conditional Grant (Non-Wage)	29,315	7,329	28,826
<b>Development Revenues</b>	<b>4,749</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	4,749	0	0
<b>Total Revenues shares</b>	<b>540,770</b>	<b>35,782</b>	<b>612,535</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	71,348	13,099	148,133
Non Wage	464,673	8,456	464,402
<b>Development Expenditure</b>			
Domestic Development	4,749	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>540,770</b>	<b>21,555</b>	<b>612,535</b>

### Narrative of Workplan Revenues and Expenditure

The department's budget for 2019/20 FY is estimated to be 612,535,000 shillings. The budget slightly increased due to increase in the allocation of wage. The funds will be spent as wage and non wage recurrent.

# Vote : 558 Ibanda District

# FY 2019/20

## Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>83,938</b>	<b>18,326</b>	<b>92,179</b>
Locally Raised Revenues	20,987	2,350	15,987
Multi-Sectoral Transfers to LLGs_NonWage	5,547	1,625	4,813
District Unconditional Grant (Non-Wage)	20,904	5,226	24,879
District Unconditional Grant (Wage)	36,500	9,125	46,500
<b>Development Revenues</b>	<b>9,542</b>	<b>3,515</b>	<b>7,902</b>
Multi-Sectoral Transfers to LLGs_Gou	6,164	0	1,897
District Discretionary Development Equalization Grant	3,378	0	6,005
<b>Total Revenues shares</b>	<b>93,481</b>	<b>21,841</b>	<b>100,081</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,500	5,465	46,500
Non Wage	47,438	6,805	45,679
<b>Development Expenditure</b>			
Domestic Development	9,542	2,899	7,902
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>93,481</b>	<b>15,169</b>	<b>100,081</b>

### Narrative of Workplan Revenues and Expenditure

The budget for District Planning Unit for 2019/20 FY is 100,081,000 shillings out of which 15,987,000 shilling as local revenue, 24,879,000 shillings and 24,879,000 shillings as District unconditional grant non wage ad wage respectively, 4,813,000 shillings and shs. 1,897,000 as Mulit sectoral transfer to LLG\_ non wage and GOU, 6,005,000 shilling as District Discretionary Development Equalization Grant. Funds will be spent on wage ( shs. 46,500,000), non wage recurrent ( shs. 45,679,000) and development expenditure (7,902,000).

# Vote : 558 Ibanda District

# FY 2019/20

## Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>65,508</b>	<b>12,893</b>	<b>72,101</b>
Locally Raised Revenues	17,582	265	17,582
Multi-Sectoral Transfers to LLGs_NonWage	8,517	2,776	7,658
District Unconditional Grant (Non-Wage)	7,610	1,903	6,605
District Unconditional Grant (Wage)	31,799	7,950	40,256
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>65,508</b>	<b>12,893</b>	<b>72,101</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,799	5,595	40,256
Non Wage	33,709	4,316	31,845
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>65,508</b>	<b>9,911</b>	<b>72,101</b>

### Narrative of Workplan Revenues and Expenditure

The budget for Internal Audit 2019/20 FY is 72,101,000 shillings for which 17,582,000 shillings is local revenue, multi sectoral transfer to LLGs non wage of 7,658,000 shillings, District Unconditional Grant- non wage of 6,605,000 shillings and District Unconditional grant- wage of 40,256,000 shillings. The budget slightly increased due to increase in the wage allocation. Out of the total expected funds, 40,256,000 shillings will be spent as wage and 31,845,000 spent as non wage recurrent.