

# **Vote: 558** Ibanda District

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## **Structure of Budget Framework Paper**

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**Foreword**

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**A: Revenue Performance and Plans**

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## Foreword

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

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

In coming up with this BFP, a number of consultative meetings were held at various levels from LLG to District level and a number of priorities were finally discussed and agreed upon at a Budget conference that was held on 6th October 2015 to take care of the interests of lower local councils, Civil society organizations, Private Sector organizations, implementing partners and other stakeholders in planning and development.

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

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

It's my hope that the framework will go a long way in guiding medium term development planning and annual budget for F/Y 2016/2017. We hope as Ibanda District to achieve a lot following this framework. I call upon all stakeholders for support in financing and operationalization of this planning framework. On behalf of Ibanda District, I want to take the opportunity to thank the Central government and all development partners for the continued support in funding our programmes. Thanks also to the District technical team for the good work done for the District. Looking forward to a better future for this

District.

For God and my country

**MR KAZWENGYE MELICHIADIS, DISTRICT CHAIRPERSON IBANDA**

# Vote: 558 Ibanda District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,050,356	272,574	590,321
2a. Discretionary Government Transfers	3,071,113	679,661	2,259,989
2b. Conditional Government Transfers	14,501,690	3,190,505	10,682,384
2c. Other Government Transfers	1,761,436	236,775	1,761,436
4. Donor Funding	1,064,598	167,707	1,064,597
<b>Total Revenues</b>	<b>21,449,194</b>	<b>4,547,222</b>	<b>16,358,728</b>

#### Revenue Performance in the first quarter of 2015/16

Total revenue realised as at end of first quarter 2015/2016 represent 22 % of the annual budget. Different sources performance was as; Central Government grant was at 21% of which wage grant and development grant release were at 20% while the recurrent non wage grants were at varying percentages like School grants were at 33%, ex-gratia allowance at 17% while the rest at 25%. For schools grants more than the quarter of the budget was released so as to match the school calendar and activities and

#### Planned Revenues for 2016/17

The revenues planned are expected to increase by different sources as compared to the current year budget. However a clear picture may not be got when the analysis is to be made based on the current year's budget, because out of the current District there is to be a municipal council. The planning figures therefore have changed down ward as part of the District has been turned into a Municipal council. Considering the creation of Municipal council out of the District the district budget has r

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,454,747	287,093	1,928,311
2 Finance	689,983	187,022	847,016
3 Statutory Bodies	1,335,429	207,505	277,007
4 Production and Marketing	488,040	41,555	228,297
5 Health	3,165,800	773,154	2,284,544
6 Education	10,826,263	2,262,151	7,773,997
7a Roads and Engineering	1,720,674	266,340	1,636,539
7b Water	764,458	103,843	703,031
8 Natural Resources	131,992	35,486	10,461
9 Community Based Services	663,504	79,810	423,487
10 Planning	132,933	37,087	224,463
11 Internal Audit	75,369	20,793	21,577
<b>Grand Total</b>	<b>21,449,193</b>	<b>4,301,839</b>	<b>16,358,728</b>
Wage Rec't:	12,208,605	2,586,553	8,938,735
Non Wage Rec't:	6,630,148	1,391,061	5,225,754
Domestic Dev't	1,545,842	212,190	1,129,642
Donor Dev't	1,064,598	112,035	1,064,597

#### Expenditure Performance in the first quarter of 2015/16

Out of the realised Ugx 4,301,839,000 had been spent by end of the quarter. Most of the development projects were not implemented by end of the quarter as procurement of service providers had not been done because the contracts committee wasn't fully constituted to handle the process, this delayed the processes. The expenditure during the quarter was mostly on recurrent for wage and non wage

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## Executive Summary

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### *Planned Expenditures for 2016/17*

There are changes in resource allocation bse of changes in IPFs from the centre. The creation of a municipal council out of the District has changed the budget .Administration and Finance departemental allocations have gone up unlike others allocation

### *Medium Term Expenditure Plans*

In the medium term, the district expects the following interventions that will be reflected in the five year DDP and budgets: The District will have installed the necessary soft ware for IFMS and IPPS

The District will also undertake capacity building to all political leaders in terms of legislation, constructing office premises and equipping offices with facilities such as shelves,: we intend to increase agricultural production and productivity and house hold income training of health workers

### **Challenges in Implementation**

The following are among the challenges fancd by the district; underdeloped agriculture sector-non commercialised,lack of industrialzation hence low tax base,inadquentaccomodation for staff at schools and health centre,inadquent funding for most of decentralised services,high prevalence of HIV/AIDS at 8%,lack of cretical medical equipments in health centres and lack of enough transport for monitoring and supervision.

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## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>1,050,356</b>	<b>272,574</b>	<b>590,321</b>
Group registration		0	5,000
Rent & Rates from other Gov't Units	29,905	2,138	21,000
Registration of Businesses	12,600	3,015	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	3,000
Property related Duties/Fees	50	0	100
Other Fees and Charges	1,000	55	16,000
Market/Gate Charges	97,146	40,447	97,146
Rent & Rates from private entities	2,550	0	5,000
Land Fees	14,550	5,418	14,550
Miscellaneous	10,000	18,289	9,000
Ground rent		0	1,500
Educational/Instruction related levies	42,100	15,310	20,100
Business licences	21,450	2,035	25,450
Animal & Crop Husbandry related levies		0	3,000
Agency Fees	18,150	0	18,150
Advance Recoveries		0	1,000
Local Service Tax	91,950	27,028	62,000
Unspent balances – Locally Raised Revenues		26,227	
Voluntary Transfers	15,750	21,647	23,000
Locally Raised Revenues	662,244	109,922	226,414
Royalties	30,910	1,043	30,910
<b>2a. Discretionary Government Transfers</b>	<b>3,071,113</b>	<b>679,661</b>	<b>2,259,989</b>
District Unconditional Grant (Wage)	1,488,448	264,036	1,081,529
Urban Discretionary Development Equalization Grant	0	0	111,974
District Unconditional Grant (Non-Wage)	560,198	140,049	605,561
District Discretionary Development Equalization Grant	446,484	89,297	94,093
Urban Unconditional Grant (Non-Wage)	399,958	99,990	237,999
Urban Unconditional Grant (Wage)	176,025	86,289	128,834
<b>2b. Conditional Government Transfers</b>	<b>14,501,690</b>	<b>3,190,505</b>	<b>10,682,384</b>
Development Grant	869,420	175,268	862,275
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	975,403	128,016	529,400
Sector Conditional Grant (Wage)	10,558,039	2,236,228	7,728,372
Sector Conditional Grant (Non-Wage)	2,076,828	645,493	1,540,337
<b>2c. Other Government Transfers</b>	<b>1,761,436</b>	<b>236,775</b>	<b>1,761,436</b>
Ministry of Agriculture,Animal Industry and Fisheries		0	75,630
Ministry of Gender,Labour and social Devt	225,637	3,329	225,637
Min of Health		10,125	
Ministry of Agriculture,Animal Industry& Fisheries	75,630	0	
UNEB	10,929	3,574	10,929
Uganda Road Fund		0	1,409,940
Roads Maintenance- Uganda Road Fund	1,409,940	219,747	
Ministry of Local Government (CAIIP 3)		0	39,300
CAIIP 3(Ministry of Local Govt)	39,300	0	
<b>4. Donor Funding</b>	<b>1,064,598</b>	<b>167,707</b>	<b>1,064,597</b>
Carter centre	15,413	0	15,412
Unspent balances - donor		27,270	
Global Fund		0	78,000

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## A. Revenue Performance and Plans

GAVI	61,738	0	61,738
Global Fund	78,000	3,000	
PACE	2,000	0	2,000
SDS	552,368	35,582	552,368
UNICEF	193,909	101,856	193,909
WHO	151,170	0	151,170
UAC	10,000	0	10,000
<b>Total Revenues</b>	<b>21,449,194</b>	<b>4,547,222</b>	<b>16,358,728</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

Local revenue realised as end of first quarter was 26% of the annual budget. This performance was as result of Finance departments did more of revenue mobilisation and collection during the quarter and there were indications that the performance would remain higher than budgeted

#### (ii) Central Government Transfers

The total Central government grants realised was 21% as end of the first quarter, of which wage grant and development grant release were at 20% while the recurrent non wage grants were at varying percentages like School grants were at 33%, ex-gratia allowance at 17% while the rest at 25%. For schools more than the quarter of the budget was released to match the school calendar and the ex-gratia for chairpersons of LC I and LC II is normally released in the fourth quarter

#### (iii) Donor Funding

The donor funds realised during the quarter which was at 16% of the budget. This is below what was expected and the releases depend on donor programs which are not easily predictable

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

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

#### (ii) Central Government Transfers

There has been changes in expected grants from central Government as result of creation of a municipal council from the District and resource allocation has been revised and some changes departmental allocation as guided by communications from the ministry of Finance. Some areas which were receiving grants under the district have now fallen under the Municipal council, like schools and health centres. Also grants have been consolidated and others replaced like LGMSD which has been replaced by DDEG

#### (iii) Donor Funding

Donor funding has not changed as compared to the current year 2015/2016 as no new programs have been communicated

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,350,707	282,064	1,907,705
District Unconditional Grant (Non-Wage)	93,797	23,346	87,942
District Unconditional Grant (Wage)	750,614	67,041	1,081,529
Locally Raised Revenues	58,959	24,559	80,000
Multi-Sectoral Transfers to LLGs	430,743	162,769	128,834
Support Services Conditional Grant (Non-Wage)	16,593	4,039	529,400
Unspent balances – Locally Raised Revenues		309	
<i>Development Revenues</i>	104,040	9,098	20,607
District Discretionary Development Equalization Gran	40,000	8,930	3,352
Locally Raised Revenues	50,000	0	
Multi-Sectoral Transfers to LLGs	14,040	168	17,255
<b>Total Revenues</b>	<b>1,454,747</b>	<b>291,161</b>	<b>1,928,311</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,350,707	279,311	1,907,705
Wage	761,360	114,590	1,210,363
Non Wage	589,347	164,721	697,342
<i>Development Expenditure</i>	104,040	7,782	20,607
Domestic Development	104,040	7,782	20,607
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,454,747</b>	<b>287,093</b>	<b>1,928,311</b>

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

Ugx 291,161,000 was realised by the department during the quarter against expected quarter budget of Ugx 363,687,000 which is 76%. The short fall on budget realisation was because, out of Ugx50,000,000 expected for purchase of motor vehicle was not allocated during the quarter as processes for procurement was still under and allocation would be made and reduction on wage bill for the department Ugx 114,590,460 was paid instead of Ugx 190,340,000 expected. Ugx 287,092,977 was utilised

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The allocations for the departments increased by as a result of increased because pension and gratuity grant and local staff salaries has been allocated to the department, however CBG allocation was reduced as a new fund- DDEG introduced to replace LGMSD and the allocation criteria also changed. But the overall allocation has increased.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

The following were achieved during the quarter, paid staff salaries for three months, updated staff and pension lists, facilitated three staff members for post graduate Diplomas at UMI, coordinated, supervised and monitored district programmes, facilitated three district security meetings, files and records were well kept and paid police allowances.

##### Plans for 2016/17 by Vote Function

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

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## Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Staffing levels are increased to at least 85%,

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

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

### 1. Inadquent funding

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

### 2. under staffing of the department

The Human Resource unit is mostly affected. It has only two senior staff and with decentralised payroll the staff are being over worked. The office of CAO has no deputy

### 3. Management of payroll

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

## Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	671,743	183,246	847,016
District Unconditional Grant (Non-Wage)	30,760	14,891	36,725
District Unconditional Grant (Wage)	155,892	31,990	
Locally Raised Revenues	52,551	28,459	52,551
Multi-Sectoral Transfers to LLGs	426,816	106,411	757,741
Support Services Conditional Grant (Non-Wage)	5,725	1,353	
Unspent balances – Locally Raised Revenues		142	
<i>Development Revenues</i>	18,240	4,217	0
Donor Funding	5,460	0	
Multi-Sectoral Transfers to LLGs	12,780	4,217	
<b>Total Revenues</b>	<b>689,983</b>	<b>187,462</b>	<b>847,016</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	671,743	182,805	847,016
Wage	155,892	40,031	0
Non Wage	515,851	142,774	847,016
<i>Development Expenditure</i>	18,240	4,217	0
Domestic Development	12,780	4,217	0
Donor Development	5,460	0	0
<b>Total Expenditure</b>	<b>689,983</b>	<b>187,022</b>	<b>847,016</b>

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

UGX 187,462,000 was realised by the department during the quarter as compared to Ugx 172,496,000 expected for the qtr which is 104%. The performance was above expected bse the department had to do more mobilisation and collection of local revenue in the first quarter. The amount realised was 26% of the annual budget of 689,983,000. Out of the realised Ugx 187,020,953 was spent by the of the Qtr for both the District and Lower Local Governments and Ugx 441,047 was still unspent but had



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### ***Workplan 2: Finance***

#### *Department Revenue and Expenditure Allocations Plans for 2016/17*

The allocation for the department has increased as compared to the previous year despite the break away of some local government to municipal council, this is because allocation criteria of the District unconditional grant, however no effects are expected on the programs that have been undertaken by the department. The above revenues will be spent in the various sections namely Financial management services, revenue mgt services, budgeting, local government expenditure management services

#### **(ii) Summary of Past and Planned Workplan Outputs**

##### *Physical Performance in the first quarter of 2015/16*

During in the first quarter of 2015/2016 the department has been able to do the following;

- Prepared and submitted Final Accounts 2014/2015 to the Office of Auditor General
- Payment for activities by staff and service providers
- Mobilised, supervised and collected local revenue
- Prepared and submitted periodical financial statements to relevant offices
- Attended to all issues raised by both External and Internal Auditors
- Quarterly allocation of funds realized to departments
- Transfer

##### *Plans for 2016/17 by Vote Function*

- Prepare and submit quarterly reports to office of Auditor General by 15th of month following the quarter
- Prepare and submit Final Accounts to Ministry of Finance and Auditor General office by 30th August 2016
- Coordinate preparation and presentation of budgets and work plans of 2016/2017 to council and committees
- Fencing of market places to ease revenue collection (Nyabuhikye and Kanyarugiri)
- We shall also undertake mentoring of staff in finance and planning issues both at District

##### *Medium Term Plans and Links to the Development Plan*

With the introduction of new programs in Financial Management which include; Program Based Budgeting (PBB), Integrated Financial Management Systems (IFMS) and Integrated Personnel and Payroll System (IPPS) which are aimed at improving budgeting, and reporting and easing of financial transactions of the government and performance evaluation. Efficient and effective Financial management will be achieved. Increased local revenue collection

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

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

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

##### *1. Transport means*

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

##### *2. Understaffing*

The Department is grossly understaffed and this leaves a heavy work load on the few staff in place. This in turn affects the timeliness of report preparation and submission to various stakeholders including Line Ministries

##### *3. Lack of communication facilities*

No internet facilities as it is the current means of communication

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### ***Workplan 3: Statutory Bodies***

#### **(i) Overview of Workplan Revenue and Expenditures**

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# Vote: 558 Ibanda District

## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,335,429	218,695	277,007
District Unconditional Grant (Non-Wage)	99,728	24,718	249,007
District Unconditional Grant (Wage)	151,864	44,761	
Locally Raised Revenues	26,918	530	28,000
Multi-Sectoral Transfers to LLGs	118,034	19,178	
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	938,885	118,886	
Unspent balances – Locally Raised Revenues		498	
<b>Total Revenues</b>	<b>1,335,429</b>	<b>218,695</b>	<b>277,007</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,335,429	207,505	277,007
Wage	151,864	44,761	0
Non Wage	1,183,564	162,744	277,007
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,335,429</b>	<b>207,505</b>	<b>277,007</b>

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

Amount of Ugx 218,695,000 was realised by the department both at the District and LLGs. As compared to the expected of Ugx 609,256,000 annual budget 10% was realised. Among the funds expected and was not realised include Ex-gratia for Chairpersons for LLGs which at times is released at end financial year a portion released was for District councillors. Out of the release to department, Ugx 207,445,976 was spent by end of the quarter as Ugx 44,760,645 staff salaries, Ugx 77057355 as p

### Department Revenue and Expenditure Allocations Plans for 2016/17

The resource allocation has changed down wards as some grants have changed with the creation of Municipal council out of the District. Aslo some grants like pension and gratuity which were previously budgeted under this department has now been allocated to the department of Administration. The funds allocated to this department are spent on wages and non wage recurrent. For this year the allocation will be spent as wage and non wage recurrent

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

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

#### Plans for 2016/17 by Vote Function

The planned outputs include among others; monitor of all projects and programs in the district, facilitating and conducting council meeting, procurement of service and goods providers, facilitating acquisition of land titles and settlement land disputes, examining and review of audit reports and recruit, promote and discipline staff

#### Medium Term Plans and Links to the Development Plan

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

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## Workplan 3: Statutory Bodies

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

None

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

#### 1. Inadequate funding

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

#### 2. Inadequate and poorly furnished office space

The available office for the political leaders and support staff is not enough to accommodate all. As a result office space is shared by different officials..The department still lacks office equipment like computers, photocopiers and filing cabinets

#### 3. Understaffing

The district structure is not full due to the limitations of the wage bill. As a result the few staff available are overworked

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	413,456	41,406	197,451
District Unconditional Grant (Non-Wage)	6,026	1,650	
District Unconditional Grant (Wage)	157,493	30,346	
Locally Raised Revenues	2,250	0	4,000
Multi-Sectoral Transfers to LLGs	41,402	3,534	
Other Transfers from Central Government	75,630	0	75,630
Sector Conditional Grant (Non-Wage)	22,652	5,663	38,775
Sector Conditional Grant (Wage)	108,002	0	79,046
Unspent balances – Locally Raised Revenues		213	
<i>Development Revenues</i>	74,585	11,674	30,846
Development Grant	27,686	6,922	
Donor Funding	30,846	0	30,846
Multi-Sectoral Transfers to LLGs	16,052	4,753	
<b>Total Revenues</b>	<b>488,040</b>	<b>53,080</b>	<b>228,297</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	413,456	36,802	197,451
Wage	282,773	32,221	79,046
Non Wage	130,682	4,581	118,405
<i>Development Expenditure</i>	74,585	4,753	30,846
Domestic Development	43,738	4,753	0
Donor Development	30,846	0	30,846
<b>Total Expenditure</b>	<b>488,040</b>	<b>41,555</b>	<b>228,297</b>

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

Ugx 53,080,000 was total revenues realised for both district and lower local governments representing 11% of the annual budget of Ugx 488,040,000 and 44% of the quarterly budget. Some grants not realised include funds expected from the Ministry for Banana bacteria control, this wasn't released because the need had not arisen and Agriculture Extension salaries, these have been recruited and are expected to be paid in the subsequent quarter. Out of the realised Ugx 41,554,798 was spent during the quarter.

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## Workplan 4: Production and Marketing

### Department Revenue and Expenditure Allocations Plans for 2016/17

The 2016/2017 workplan revenue allocations has reduced compared to those of the current year 2015/2016 mainly because of restructuring of the NAADS programme. The resource envelope of the district was also reduced because of creation of municipal council out of district hence affecting departmental allocation. This implies that the targets in terms of outputs and activity implementation will be reduced accordingly.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The following were achievements for the quarter; Paid all staff salaries, sensitized farmers on crop and animal diseases detection and control, conducted plant clinics in public places, carried out demonstration on soil and water conservation and fertility management for 15 farmers, inspected and verified inputs supplied under OWC, vaccinated and treated 1232 animals for different ailments, advised fish farmers on pond construction and management, assisted farmers in fish pond stocking, fish feeding, h

#### Plans for 2016/17 by Vote Function

The main outputs for the FY 2016/2017 will be; Pest and disease control in livestock and crops, promotion of value addition and creation of marketing linkages, regulatory services and quality assurance, supply of planting materials, stocking of fish hatcheries for fish fry production, monitoring government programmes, statutory reporting and accountability, maintenance of assets and payment of salaries

#### Medium Term Plans and Links to the Development Plan

Medium term plans include increasing agricultural production and productivity through improved agricultural practices and advisory services for increased food security and household income.

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

Promotion of Nutrition activities in the district by UNICEF, Community Connector, RECO PIN and Brac.

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

#### 1. Shortages of vaccines and fake drugs on the market

There is a general shortage of vaccines for immunisable diseases such as rabies, New Castle Disease and Brucellosis and farmers are not willing to cost share. Fake drugs on the market pose a big risk to farming operations

#### 2. Effects of climate change

Changes in climate and effects of bad weather are making it difficult to plan production activities properly.

#### 3. Transport means

The department has no vehicle for field activities

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,122,752	652,213	1,537,562
District Unconditional Grant (Non-Wage)	1,247	410	
Locally Raised Revenues	2,626	0	1,000
Multi-Sectoral Transfers to LLGs	14,568	2,221	
Sector Conditional Grant (Non-Wage)	443,435	110,859	320,810
Sector Conditional Grant (Wage)	1,660,876	538,385	1,215,752

# Vote: 558 Ibanda District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – Locally Raised Revenues		339	
<i>Development Revenues</i>	<i>1,043,048</i>	<i>158,378</i>	<i>746,981</i>
Development Grant	34,381	6,876	43,290
Donor Funding	839,354	102,613	703,691
Multi-Sectoral Transfers to LLGs	169,314	21,654	
Unspent balances - donor		27,234	
<b>Total Revenues</b>	<b>3,165,800</b>	<b>810,590</b>	<b>2,284,544</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>2,122,752</i>	<i>643,068</i>	<i>1,537,562</i>
Wage	1,660,876	538,385	1,215,752
Non Wage	461,876	104,683	321,810
<i>Development Expenditure</i>	<i>1,043,048</i>	<i>130,086</i>	<i>746,981</i>
Domestic Development	203,694	21,654	43,290
Donor Development	839,354	108,432	703,691
<b>Total Expenditure</b>	<b>3,165,800</b>	<b>773,154</b>	<b>2,284,544</b>

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

Ugx 810,590,000 was realised as total revenue for the district and LLGs which is 26 % of the annual budget of Ugx 3,165,800,000 and 26% of the expected budget for the quarter. Although the funds for donor were below the expected, salaries for staff were above the quarterly budget because the resource envelope was still below. Out of the realised Ugx 773,154,000 was spent Ugx 538,385,000 on wage, Ugx 104,683,000 on non wage recurrent, Ugx 21,654,000 on capital development and Ugx 108,

### Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation for the department has changes where by some grants were reduced while others were increased. PHC development was significantly reduced and also the donor funding has not changes from the current year as no new programs have been communicated, but the over figures was reduced as result of creation of new municipal council out of the district

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

One extended DHT meeting held, EPI microplanning meeting held in 41 Health units, Three DHT meetings conducted, Two data review meetings conducted, Support supervision conducted in 36 Health units, Quality improvement conducted in 10 health facilities, retention payments made for Rwenshambya HC II latrine, 24 New fridges for EPI received, Four rain water tanks procured and one already installed, one incharges meeting held, 56 new health workers recruited and posted, More than 66000 Out patients

#### Plans for 2016/17 by Vote Function

The Department critical outputs include: Completion of works on capital projects that will be rolled over from FY 2015/16 to FY 2016/17, training 70% of health workers in a number of health related areas, supervision of lower level facilities by DHT, monitoring and supervision of projects within the department, holding Quarterly Review meetings, conducting DHMT and DHT planning meetings conducted. Other outputs shall include: Maintenance of Departmental assets

#### Medium Term Plans and Links to the Development Plan

To equip the entire district with key health information and practices and ensure a health disease free population

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

A number of activities will be undertaken by various implementing partners including strengthening of eMTCT services, promotion of safe male circumcision under Star- SW, child growth monitoring and nutrition assessment under

# Vote: 558 Ibanda District

## Workplan 5: Health

UNICEF/Community Connctor programme,

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

#### 1. Lack of transport means

The departmental vehicle is too old and very expensive to maintain. The absence of a vehicle makes coordination of health activities and supervision of implementation in the DHO's office very difficult

#### 2. Understaffing

The percentage of key health workforce in the district is still low and somewhere around 47.9%. With such low staffing levels, provision of quality services to the populations remains challenging and hard to achieve.

#### 3. Inadequate PHC funds

PHC funds provided for HSDs / HCIV's are very small to deliver on certain critical areas. Consequently, HC IV's have accumulated debts on utilities like electricity and water. Reduction on PHC Dev funds has affected the planned capital dev. Projects

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>UShs Thousand</i>			
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	10,465,729	2,239,989	7,564,364
District Unconditional Grant (Non-Wage)	20,725	0	
District Unconditional Grant (Wage)	40,067	0	
Locally Raised Revenues	49,815	27,434	24,100
Multi-Sectoral Transfers to LLGs	13,083	1,597	
Other Transfers from Central Government	10,929	3,574	10,929
Sector Conditional Grant (Non-Wage)	1,541,948	509,534	1,095,761
Sector Conditional Grant (Wage)	8,789,162	1,697,843	6,433,574
Unspent balances – Locally Raised Revenues		6	
<i>Development Revenues</i>	360,533	96,248	209,633
Development Grant	206,737	41,347	173,928
District Discretionary Development Equalization Gran	71,396	23,909	19,605
Donor Funding	8,900	0	16,100
Locally Raised Revenues	11,990	0	
Multi-Sectoral Transfers to LLGs	61,510	30,991	
<b>Total Revenues</b>	<b>10,826,263</b>	<b>2,336,237</b>	<b>7,773,997</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	10,465,729	2,227,201	7,564,364
Wage	8,829,229	1,697,843	6,433,574
Non Wage	1,636,500	529,358	1,130,790
<i>Development Expenditure</i>	360,533	34,951	209,633
Domestic Development	351,633	34,951	193,533
Donor Development	8,900	0	16,100
<b>Total Expenditure</b>	<b>10,826,263</b>	<b>2,262,151</b>	<b>7,773,997</b>

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

Ugx 2,336,237,000 was realised as total revenue for the district and LLGs representing 22 % of annual budget and 86% of the quarterly budget .Whereas the salaries turned out to be below what was expected because of staff gaps in schools,the UPE,USE and tertiary grants were above the quarterly budget because the funds were release early enough for schools to operate the third term .This includes grants from central government and local revenue.Whereas the

# Vote: 558 Ibanda District

## Workplan 6: Education

budget. Out of the realised Ugx 2,26

### Department Revenue and Expenditure Allocations Plans for 2016/17

The revenues are expected to change down ward as grants from central government have reduced because some institutions which were receiving grants under the district have taken over by the municipal council thus reducing on the grant allocation to district. The expenditure programs for the district will not change as compared to the current year. It will focus not payment for salaries, inspection of schools and construction of classrooms in primary schools

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

All the government schools in the district received their grants during the quarter, inspections of 124 government primary schools and 148 private schools was done. Construction works for classrooms and toilet had not started as the process of procuring service providers had not been completed

#### Plans for 2016/17 by Vote Function

Salaries for teachers and non teaching staff are paid in time, School grants are disbursed to schools' accounts in time, PLE, UCE and UACE are conducted, inspection is done in all schools in the District, construction of new two classrooms at Irinya and Bwaha primary schools, completion of two classrooms at Muziza and Kijongo primary schools, construction of one lined pit latrine at Bisheshe

#### Medium Term Plans and Links to the Development Plan

To provide education to school going age children in school that will enable them harness their environment for personal and national development. Ensure equity, quality and accessibility in the provision of education to both boys and girls and to children with learning difficulties. Ensure retention in school of all categories of school-enrolled children until they complete the learning cycle at the basic education level

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

Under offbudget activities, our partners BRAC will give out scholarships for senior one and senior five entrance.

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

#### 1. Staffing

45 unfilled teaching vacancies in primary school and lack of substitutive head teachers

2.

3.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	1,561,975	266,082	1,441,940
District Unconditional Grant (Non-Wage)	30,895	5,277	
District Unconditional Grant (Wage)	52,915	14,280	
Locally Raised Revenues	15,197	1,434	32,000
Multi-Sectoral Transfers to LLGs	53,028	25,345	
Other Transfers from Central Government	1,409,940	219,747	1,409,940

# Vote: 558 Ibanda District

## Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Development Revenues</i>	158,700	25,076	194,599
Multi-Sectoral Transfers to LLGs	119,400	25,076	155,299
Other Transfers from Central Government	39,300	0	39,300
<b>Total Revenues</b>	<b>1,720,674</b>	<b>291,158</b>	<b>1,636,539</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,561,975	241,264	1,441,940
Wage	103,784	21,781	0
Non Wage	1,458,191	219,483	1,441,940
<i>Development Expenditure</i>	158,700	25,076	194,599
Domestic Development	158,700	25,076	194,599
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,720,674</b>	<b>266,340</b>	<b>1,636,539</b>

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

Ugx 291,158,000 was realised as total revenue during the qtr which is 17 % of the total budget and 68% of the quarterly budget. This included grants from URF, central government grants and local revenue. There were funds expected from Ministry of Local for CAIP 3 but it has not been realised yet leading under performance on revenue one way, but also there was allocation of more funds to the department during the quarter by LLGs in order to supplement on funds from URF to work on roads. Out of the

### Department Revenue and Expenditure Allocations Plans for 2016/17

As compared to the previous financial year, no increment has been made in the allocation for the department, except for the new areas which have been taken over by the new Municipal council

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Received and disbursed Uganda Road Fund for subagency for first quarter, 202 kms of district roads and 164 km of unpaved urban roads were manually maintained by road gangs, works on mechanised maintenance of 7.5kms of Omukahate Rushango road had started is near completion, District buildings, motor vehicle and compounds were well maintained

#### Plans for 2016/17 by Vote Function

The sector plans to act on structure road bottle necks, carry out 100% manual routine maintenance of all district access roads for 202km, km on mechanized maintenance, 11km on periodic maintenance and 164km urban unpaved roads. For Engineering services, maintenance of district buildings, compounds and vehicles shall be done throughout the year.

#### Medium Term Plans and Links to the Development Plan

Increase on good road net work coverage through routine manual and mechanized Maintenance, improve community attitude to infrastructure maintenance attributes

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

The department expects to receive continued support under CAIP 3, for Rehabilitation of 6.2km of Ihome - Rugarama - Buhweju road, 6.0km of Kibande - Rugarama - Rwijogororo - Bwerere road, and agro Processing Facilities in Kashangura, Rukiri and Kicuzi sub counties, as works have been started on; In addition the Ministry of works and transport has started on the rehabilitation of Katoma - Kwerebera - Buhumuriro road, Kagigi - Rwemambo - Kategure road.

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



# Vote: 558 Ibanda District

## Workplan 7a: Roads and Engineering

### 1. Delayed release of Funds

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

### 2. Poor labour turn up for routine road maintenance

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

### 3. Poor community attitude

Lack of community willingness to provide drain water reserves along the roads, and reluctance to participate in road gang activities, this has given a set back on status of roads.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	138,852	9,070	35,974
District Unconditional Grant (Non-Wage)	675	0	
District Unconditional Grant (Wage)	9,256	7,730	
Locally Raised Revenues		0	1,000
Multi-Sectoral Transfers to LLGs	128,921	1,340	
Sector Conditional Grant (Non-Wage)	0	0	34,974
<i>Development Revenues</i>	625,606	125,623	667,057
Development Grant	600,616	120,123	645,057
Locally Raised Revenues	1,417	0	
Multi-Sectoral Transfers to LLGs	1,573	0	
Transitional Development Grant	22,000	5,500	22,000
<b>Total Revenues</b>	<b>764,458</b>	<b>134,693</b>	<b>703,031</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	160,852	13,070	35,974
Wage	9,256	7,730	0
Non Wage	151,596	5,340	35,974
<i>Development Expenditure</i>	603,606	90,772	667,057
Domestic Development	603,606	90,772	667,057
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>764,458</b>	<b>103,843</b>	<b>703,031</b>

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

Ugx 134,693,000 was realised as total revenue for the district and LLGs representing 18 % of the annual budget and 70% of the quarterly budget. Revenue realised included development grant from the centre of which 20% of the budget was released, wage grant which was 84% of the annual budget was above the budget because of the limited allocation for the department which is still not enough therefore need for more allocation Out of the realised Ugx 103,842,056 had been spent during the qtr mostl

### Department Revenue and Expenditure Allocations Plans for 2016/17

The grant for rural water has changed as compared to the previous financial year, with an increment on the development conditional grant, rural water and sanitation Non wage was introduced as new grant and the transitional development sanitation grant.

### (ii) Summary of Past and Planned Workplan Outputs

# Vote: 558 Ibanda District

## Workplan 7b: Water

### Physical Performance in the first quarter of 2015/16

District water office operation activities were coordinated, supervisions made on Nyakatooky gfs, inspections carried out for retension payments, support for O & M done, CBM activities supported, sanitation promotion activities carried out in subcounties of Ishongororo and Keihangara and development project being undertaken is construction of Nyakatooky-Kashangura-Bisheshe gfs, other planned projects are under procurement.

### Plans for 2016/17 by Vote Function

During the year 2016/2017 the following are expected to be done; construction of gravity water scheme for Kogabi - Kicuzi, construction of hand dug shallow wells, construction of a 5 stance pit latrine in RGCs, piloting of mini- solar pumping systems, rehabilitation of Kagando Gfs and shallow wells, and retension payment for 2015/2016 projects.

### Medium Term Plans and Links to the Development Plan

Increase safe water coverage by protecting more water sources and rehabilitating the broken down sources with major repairs.

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

The district expects the ministry to work on the rehabilitation of Kikyenyke - Kazo GFS, whose design has been carried out and submitted for approval to the line ministry and again on the rehabilitation of Nyabuhikye Gfs.

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

#### 1. High expences on the old sector vehicle.

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

#### 2. Lowering of the water table

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

#### 3. Frequent break down of point water sources.

Piloting of solar pumped technologies to reduce congestion on oint water sources and distance traveled by mostly women and children to fetch water.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	131,992	35,478	10,461
District Unconditional Grant (Non-Wage)	4,716	0	
District Unconditional Grant (Wage)	67,478	20,211	
Locally Raised Revenues	7,450	1,525	5,000
Multi-Sectoral Transfers to LLGs	48,066	12,645	
Sector Conditional Grant (Non-Wage)	4,282	1,071	5,461
Unspent balances – Locally Raised Revenues		26	
<i>Development Revenues</i>	0	1,050	0
Multi-Sectoral Transfers to LLGs		1,050	

# Vote: 558 Ibanda District

## Workplan 8: Natural Resources

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>131,992</b>	<b>36,528</b>	<b>10,461</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	131,992	34,436	10,461
Wage	77,999	28,300	0
Non Wage	53,994	6,137	10,461
<i>Development Expenditure</i>	0	1,050	0
Domestic Development	0	1,050	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>131,992</b>	<b>35,486</b>	<b>10,461</b>

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

A total of 36,528,000 was released to the sector for the district and lower local gogernemnts. The amount realised exceeded the budgeted because wage grant turned out to be 30% of the annual budget was above because of the limited wage allocation for the department which is still not enough therefore need for more allocation. Out of this, 500,000= was spent on training tree farmers on lining out and pitting in preparation for tree seedling planting in the rainy season of October 2015. 1,010,000=

### Department Revenue and Expenditure Allocations Plans for 2016/17

The workplan will be funded from local revenues, conditional, and unconditional grants. The funds will implement activities in the subsectors of Forestry, Wetlands, Land management, Office coordination and Infrastructure planning.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The sector achieved the following outputs thus 22 tree farmers were assessed and trained on-farm on how to line out and pit. One environmental monitoring compliance inspection was carried in the district. One urban inspection of trading centres was carried out and one land was submitted to Mbarara Land zonal office for processing of the land title. 10 instructions to survey were issued.

#### Plans for 2016/17 by Vote Function

The Sector is planning to implement and achieve the following outputs:- 50ha of trees planted in the district, 10 trainings to be conducted in forest management, 20 forest compliance and monitorings to be undertaken in the year. In Wetlands, 6 trainings to be undertaken in wetland management, 6 environmental trainings to be undertaken, and 4 environmental compliance monitoring to be undertaken. In Land management, the following has to be achieved:- 10 land disputes to be settled. In Physical planning, 20

#### Medium Term Plans and Links to the Development Plan

The medium term plans are to plant 50ha of trees, conduct 10 forestry trainings, undertake 20 compliance monitoring trips in forestry; Conduct 6 wetlands trainings and 6 environmental trainings and undertake 4 compliance monitoring in environment. We also plan to settle 10 land disputes and inspect 20 rural growth centres. The Natural Resources Coordination office will organise 4 staff meetings in the year to plan and review the implementation of the workplan.

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

The off-budget activities that will be undertaken are climate change sensitisations and awareness meetings and Radio messages will be done by DENIVA.

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

#### 1. Lack of tree seedlings to provide to tree farmers.

A number of tree farmers have applied for the tree seedlings to the District Local Government but the District has no capacity to provide these tree seedlings. Therefore, this has demoralised some of the farmers who were willing to plant

# Vote: 558 Ibanda District

## Workplan 8: Natural Resources

trees.

### 2. Increased demand for natural resource products which are scarce.

There is increased demand for the natural resources products due to increased population against the scarcity of the products when there is no mechanism for replacing what is exploited.

### 3. Climate change effects

Climate change effects have affected the agricultural and forestry productivity, health, education, energy and business community.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	466,413	61,827	273,194
District Unconditional Grant (Non-Wage)	2,351	614	
District Unconditional Grant (Wage)	102,869	27,615	
Locally Raised Revenues	1,000	336	3,000
Multi-Sectoral Transfers to LLGs	70,046	11,545	
Other Transfers from Central Government	225,637	3,329	225,637
Sector Conditional Grant (Non-Wage)	64,511	18,366	44,557
Unspent balances – Locally Raised Revenues		21	
<i>Development Revenues</i>	197,091	30,340	150,293
District Discretionary Development Equalization Grant	46,798	15,672	
Donor Funding	150,293	14,469	150,293
Multi-Sectoral Transfers to LLGs		200	
<b>Total Revenues</b>	<b>663,504</b>	<b>92,167</b>	<b>423,487</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	466,413	60,330	273,194
Wage	145,891	36,490	0
Non Wage	320,522	23,839	273,194
<i>Development Expenditure</i>	197,091	19,481	150,293
Domestic Development	46,798	15,877	0
Donor Development	150,293	3,604	150,293
<b>Total Expenditure</b>	<b>663,504</b>	<b>79,810</b>	<b>423,487</b>

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

The department received Shs. 92,169,000 as total revenue which is 14% of the annual budget and 56% of the quarter. Although some sources were realised more than expected, other government transfers expected for Youth livelihood had not been received thus under performance. The expenditure was UGX 79,809,707. Expenditure on development was more than quarter budget because more allocation was made for CDD programs so as less will be allocated in the subsequent qtr. UGX 12,359,293 was balance on account.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive the revenues from the Sector grants, Ministry of Gender Labour and Social Development, Donors and local revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

30 Para-Social Workers were trained in Nyamarebe Sub-county using donor funds. Free birth registration for Orphans & Vulnerable Children in all LLGs. 2 FAL review meetings were held in Rukiri Sub-county and Igorora Town Council.

# Vote: 558 Ibanda District

## Workplan 9: Community Based Services

FAL Programme exams were done in Bisheshe Sub-county and Igorora. FAL Programme was monitored and supervised in selected in LLGs. CDD programme funds were given to 6 community groups from Rukiri Sub-county, Ishongororo Town Council, Nyamarebe Sub-county, Keihangara Sub-c

### Plans for 2016/17 by Vote Function

The funds will be spent on FAL Programme activities, support to People with Disabilities groups, Youth Interest Groups and Support to Youth, Women and PwD Councils. The Donor funds will be spent on Orphans and Vulnerable Children Services and Probation and Social Welfare.

### Medium Term Plans and Links to the Development Plan

The Mid Term Plans links to the District Development Plans while enhancing the human development process, reduction of unemployment especially among the youth, reduced illiteracy, improved incomes and standard of living among the community members.

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

There are no off budget activities registered at the moment

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

#### 1. Lack of basic tools and equipment

The department staff lack means of transport, computer gadgets, office space and equipment to facilitate the desired the activities.

#### 2. Insufficient financial funding.

There general lack of funding for all the desired activities and needs of the community.

#### 3. Understaffing

Some of the LLGs have no substantive staff posted.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	82,335	32,505	50,239
District Unconditional Grant (Non-Wage)	34,239	11,387	39,239
District Unconditional Grant (Wage)		10,613	
Locally Raised Revenues	12,761	6,427	11,000
Multi-Sectoral Transfers to LLGs	23,334	891	
Support Services Conditional Grant (Non-Wage)	12,000	3,187	
<i>Development Revenues</i>	50,598	29,496	174,223
District Discretionary Development Equalization Gran	12,599	4,219	10,556
Donor Funding	29,745	23,356	163,667
Multi-Sectoral Transfers to LLGs	8,254	1,921	

# Vote: 558 Ibanda District

## Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>132,933</b>	<b>62,001</b>	<b>224,463</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	82,335	31,029	50,239
Wage		10,613	0
Non Wage	82,335	20,416	50,239
Development Expenditure	50,598	6,058	174,223
Domestic Development	20,853	6,058	10,556
Donor Development	29,745	0	163,667
<b>Total Expenditure</b>	<b>132,933</b>	<b>37,087</b>	<b>224,463</b>

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

Interms of revenue and expenditure performance, the unit expected to realise revenue amounting to shs 62,001,000 and realised shs 62,001,000 of which domestic Development was shs 8,356,000 donor funds Ugx 23,356,000 and recurent nonwage shs 18,114,800 representing 187% performance on quarterly budget This was above the expected because of donor programs that were concentrated in the quarter. Out the realised Ugx 37,086,770 was spent during the quarter and Ugx 24,914,230 was unspent dono

### Department Revenue and Expenditure Allocations Plans for 2016/17

The district Planning unit has a budget will be got from local revenue, District Unconditional grant non- wage, domestic development and donor development. All expenditures will be in recurrent form.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The Planning Unit carried out a number of activities including follow up and coordination of the local government planning process at District and Lower local government levels, technical planning committee meetings, quarterly monitoring of government and Donor programmes under LGMSD, PAF and UNICEF, coordinated the preparation of quarterly OBT, LGMSD, and UNICEF reports, internal assesemnt of local government performance, mentoring of local government staff in development planning and attendin

#### Plans for 2016/17 by Vote Function

The Planning unit outputs include: Four visits on multisector monitoring and evaluation government programmes and projects projects and activities under UNICEF, mentoring of Lower local governments, a District developmentplan for FY 2015/2016-2019/2020, District statistical abstract , uptodate district data base, workshops and meetings attended, assessment of Lower local governments and departments

#### Medium Term Plans and Links to the Development Plan

The medium term plans to be reflected in the District development plan include integrated annual work plans for 2016/2017, project profiles for the same FY, monitoring of government programmes and mentoring of Lower local governments and District departments in Development planning, integration of population issues into planning, produce updated district statistical abstract and data base, carrying out Internal assessment of District and LLG performance as well as coordination of implementing pa

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

The off budget activities include coordination of food seurity and nutrition activities under USAID Community Connector.

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

#### 1. Lack of transport

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

# Vote: 558 Ibanda District

## Workplan 10: Planning

monitoring of government programmes.

### 2. Lack of planners at Lower local government level

All LLGs donot have planner instead CDOs are assigned duties od planners.

### 3. Underfunding

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

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	75,369	20,823	21,577
District Unconditional Grant (Non-Wage)	7,377	2,375	9,577
District Unconditional Grant (Wage)	0	9,450	
Locally Raised Revenues	5,584	380	12,000
Multi-Sectoral Transfers to LLGs	60,208	8,068	
Support Services Conditional Grant (Non-Wage)	2,200	550	
<b>Total Revenues</b>	<b>75,369</b>	<b>20,823</b>	<b>21,577</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	75,369	20,793	21,577
Wage	29,680	13,809	0
Non Wage	45,689	6,984	21,577
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>75,369</b>	<b>20,793</b>	<b>21,577</b>

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

In this quarter, the department received shs 20,823,000 whereby shs 2,375,377 was unconditional grant, shs 550,000 being PAF funds and shs 380,000 as locally raised revenue and Ugx 13,808,658 . Out of the above, shs 20,792,623 was utilised on payment for staff salaries Ugx 13,808,658 and ugx 6,983,965 on non wage recurrent as planned leaving a balance of unspent of shs 30,377.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department has been allocated shs 21,577,000. Out of this shs 9,577,000 is unconditional grant and shs 12,000,000 is Local revenue. These funds are to be spent as shs 6,560,000 on Management of internal audit services whereas shs 15,017,000 on internal audit.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The Secondary schools of Nyamarebe Seed school, Ishongororo High School and Mwamba SSS were audited. The health IIIs of Kikyenkye, Nyamarerebe, Bisheshe and Rukiri were audited. The Sub Counties of Ishongororo, Kijongo, Bisheshe, Nsasi, Kikyenkye, Rukiri, Keihangara and Kashangura were also audited.

#### Plans for 2016/17 by Vote Function

The department will carry out audits on the District departmenmts, Sub Counties, Secondary Schools, Primary Schools Health units and Implemented projects.

## **Vote: 558** Ibanda District

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### ***Workplan 11: Internal Audit***

#### *Medium Term Plans and Links to the Development Plan*

The department will carry out audits on the District departmentments, Sub Counties, Secondary Schools, Primary Schools Health units and Implemented projects.

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

None

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

##### *1. Lack of means of transport.*

The department does not have a motor vehicle which affects the movement of staff to the field to carry out auditing.

##### *2. Inadquate funding.*

The fund to the department is small. This also limits the scope of internal audit. Out of 124 primary schools we only handle 10 primary schools. Out of 42 health units, we only handle 2 health centre Ivs and 6 health centre IIIs.

##### *3. Obsolete office equipments.*

The computers in the department are old to enable officers do their work effectively and efficiently.