

# **Vote: 560** Isingiro District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# **Vote: 560** Isingiro District

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## **Foreword**

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The Budget Framework Paper 2016/2017 is an initial step in the Budgeting process for the preparation of the Annual Budget. It contains the resource envelope and expenditure projections for FY 2016/2017 and provides the link between National policies and the District Annual Budget. This BFP sets out how the District intends to achieve National and District Development Plan objectives during the next FY 2016/2017. The BFP forms the basis for resource projections and indicative expenditure allocations and the detailed estimates of revenue and expenditure. The BFP was prepared in a participatory manner as required by the policy that guides decentralized planning and Budgeting in Local Governments. The political leaders at different levels, Development Partners and CSOs made inputs into the process during the Budget conference that took place on 28/10/2015. The overall goal of the BFP is to create wealth through Infrastructure Development, Community Empowerment, and Sustainable Management of Natural Resources. The BFP will therefore focus on exploiting the key opportunities in the areas of Agriculture, Infrastructure Development and Human Capital development. Thus the specific priorities for the FY 2016/2017 are; Promotion of Investment: through value addition and giving priority to coffee, tea, livestock, maize, and fruits. The strategy should be to address constraints in the entire value chain process including provision of inputs, extension services, access to finance, post-harvest handling and storage, agro processing, quality control and marketing. Infrastructure Development shall focus on District, Urban and Community Access Roads (DUCAR). Enhancing Human capital Development; by improving the quality and access to social services with emphasis on Education, Health, water and sanitation. The specific interventions will include enhanced supervision and inspection of schools, health facilities and water sources and sanitation facilities. Enhancing Local Revenue Mobilization and Collection shall be achieved through enforcing of contracts entered into with contracted revenue collectors, broadening of the Local revenue tax base by exploiting sources not in the current tax/ revenue bracket, and improving efficiency in revenue collection by LG staff for the sources that never attracted bidders. Improving and Strengthening the quality of public service delivery to; facilitate private sector investments, link resource allocation and expenditure to service delivery, improve absorption of funds and ensure timely completion of projects, enhancing accountability on use of public resources, improving monitoring and supervision of District programmes and projects including pay roll management, salaries and pension payments.

**Byaruhanga Ignatius / District Chairperson**

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## 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	1,123,442	126,421	748,376
2a. Discretionary Government Transfers	3,399,378	781,563	3,662,728
2b. Conditional Government Transfers	19,047,097	4,358,295	19,563,410
2c. Other Government Transfers	1,810,606	428,154	1,755,173
4. Donor Funding	701,821	455,263	660,700
<b>Total Revenues</b>	<b>26,097,789</b>	<b>6,149,696</b>	<b>26,390,387</b>

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

Local Revenue during the Quarter under review on average underperformed due to gaps in enforcing Contracts entered into with Revenue Collectors/ Tenders, failure by LG staff responsible for collecting LR in fulfilling their obligations and Political aspirant's interference in LR collection activities which all worked together in frustrating the achievement of planned target. The Performance of Government and Donor Transfers was beyond control of the District.

#### Planned Revenues for 2016/17

Locally raised revenues for FY 16/17 reduced by 33% compared to FY 2015/2016. This was due to LR projections made in view of the actual collections made by end of September for Q1 FY 2015/2016 where by shs 126,421,000= was realized and in FY 2014/2015 in which actual LR recorded was shs 625,495,000= for both the HLG and LLGs. Central Government transfers for FY 16/17 increased by 4% compared to FY 2015/2016.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,102,317	258,029	2,159,205
2 Finance	1,134,656	225,786	686,651
3 Statutory Bodies	1,919,072	395,047	958,337
4 Production and Marketing	500,214	102,582	485,648
5 Health	4,132,682	1,041,870	4,089,549
6 Education	13,879,914	3,084,086	14,561,292
7a Roads and Engineering	1,535,372	290,302	1,434,350
7b Water	729,729	56,394	871,094
8 Natural Resources	149,804	26,912	179,165
9 Community Based Services	650,777	89,785	610,644
10 Planning	222,822	38,674	195,836
11 Internal Audit	140,430	25,720	158,618
<b>Grand Total</b>	<b>26,097,789</b>	<b>5,635,186</b>	<b>26,390,387</b>
Wage Rec't:	15,828,040	3,461,712	15,799,129
Non Wage Rec't:	7,686,751	1,849,731	7,784,834
Domestic Dev't	1,881,177	215,651	2,145,724
Donor Dev't	701,821	108,093	660,700

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

Budget released performed at 24% while the planned target set was 25%. On average there was underperformance below 19% by NR, CBS, Planning and Audit Departments due to inadequate releases/Allocations. Budget spent on average performed at 22% instead of the planned target set at 25% with underperformance in votes with projects due to procurement related challenges.

#### Planned Expenditures for 2016/17

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## Executive Summary

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Allocations to votes was determined by the newly introduced grant guidelines from the Central Government, the projected locally raised revenues, revenues available to LLGs in the form of Multisectoral Transfers and the scope of service delivery by the respective votes.

### *Medium Term Expenditure Plans*

The medium term expenditure plans for the District focus at: (i) increasing sustainable production, productivity and value addition in the Agricultural Sector (ii) improving the quality of Community Access, Urban and District Roads, (iii) Promoting Universal Primary Education (iv) Promoting Primary Health care and (iv) promoting public and Private Partnerships (PPPs) in the construction of Heath, Educations, Roads and Water infrastructure. (Vi) Promote respect for human rights and dignity.

### **Challenges in Implementation**

Visible social infrastructure gaps especially inadequate Classrooms, Teachers and Health staff houses. Safe water coverage remains low at 35%. Local revenue collection weak local revenue base that depends on the rain fed Agriculture, Urban development and physical planning, inadequate staffing due to limited wage provisions. Low value addition to crop and livestock products, drought, diseases and pests. Limited integration of cross-cutting issues in sectoral plans.

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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>1,123,442</b>	<b>126,421</b>	<b>748,376</b>
Local Service Tax	30,942	19,721	94,000
Rent & Rates from private entities	58,600	5,466	
Rent & Rates from other Gov't Units	6,660	180	
Registration of Businesses	31,501	2,000	
Quarry Charges		0	4,000
Park Fees	30,590	700	30,000
Other licences	1,280	0	
Other Fees and Charges	4,775	270	1,000
Rent & rates-produced assets-from private entities	52,619	4,160	20,000
Market/Gate Charges	664,000	63,036	292,709
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	3,000
Liquor licences	35,351	4,000	12,000
Land Fees		0	15,000
Inspection Fees		0	4,000
Group registration	28,926	1,500	3,000
Ground rent		0	5,000
Business licences	86,864	10,000	50,000
Application Fees	30,670	3,000	50,000
Animal & Crop Husbandry related levies		0	30,000
Miscellaneous	50,076	2,000	69,667
Unspent balances – Locally Raised Revenues	10,588	10,388	
Property related Duties/Fees		0	5,000
Royalties		0	60,000
<b>2a. Discretionary Government Transfers</b>	<b>3,399,378</b>	<b>781,563</b>	<b>3,662,728</b>
District Discretionary Development Equalization Grant	599,922	119,984	299,154
Urban Unconditional Grant (Wage)	393,586	76,627	393,540
Urban Unconditional Grant (Non-Wage)	208,371	52,093	226,035
Urban Discretionary Development Equalization Grant	0	0	156,558
District Unconditional Grant (Wage)	1,176,604	277,635	1,167,964
District Unconditional Grant (Non-Wage)	1,020,896	255,224	1,419,478
<b>2b. Conditional Government Transfers</b>	<b>19,047,097</b>	<b>4,358,295</b>	<b>19,563,410</b>
Sector Conditional Grant (Non-Wage)	2,470,829	763,925	2,926,677
Sector Conditional Grant (Wage)	14,237,620	3,106,109	14,237,626
Support Services Conditional Grant (Non-Wage)	1,402,363	299,904	1,058,394
Development Grant	914,285	182,857	1,318,712
Transitional Development Grant	22,000	5,500	22,000
<b>2c. Other Government Transfers</b>	<b>1,810,606</b>	<b>428,154</b>	<b>1,755,173</b>
UNEB	15,000	0	
NATIONAL ROAD FUND	1,128,464	243,973	
MoTCI (DCoSS)		0	26,000
MoLSD (YLP)		0	270,000
MoLG (CAIP)		0	39,300
MoH (GAVI, Global Fund, UNICEF etc)		0	300,000
CAIIPIII	39,300	4,254	
Uganda Road Fund		0	1,099,873
District Comm Serv Support	26,000	14,358	
UNEB (PLE)		0	20,000
MGLSD (YLP)	266,943	6,782	

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## A. Revenue Performance and Plans

Ministry of Health	334,898	158,787	
<b>4. Donor Funding</b>	<b>701,821</b>	<b>455,263</b>	<b>660,700</b>
USAID (SDS)		0	60,700
UNICEF	600,000	387,392	600,000
Unspent Chinese CCC.	39,292	50,797	
USAID-SDS Grant A&B	60,660	15,205	
Unspent - USAID	1,868	1,868	
<b>Total Revenues</b>	<b>26,097,789</b>	<b>6,149,696</b>	<b>26,390,387</b>

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

#### (i) Locally Raised Revenues

Local Revenue during the Quarter under review on average under performed at 11% instead of the planned target set at 25% due to gaps in enforcing Contracts entered into with Revenue Collectors/ Tenders, failure by LG staff responsible for collecting LR in fulfilling their obligations and Political aspirants interference in LR collection activities which all worked together in frustrating the achievement of planned target at 25%.

#### (ii) Central Government Transfers

Discretionary GT on average performed at 24% instead of the planned target set at 25%. Conditional GT underperformed at 23% instead of the planned target set at 25%. OGT on average underperformed at 23% instead of the planned target set at 25%.

Performance of transfers from the Central Government was beyond control of the District LG.

#### (iii) Donor Funding

Donor funding during the Quarter under review on average over performed at 65% instead of the planned target set at 25% due to unexpected unplanned release from UNICEF and Chinese CCC.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

Locally raised revenues for FY 16/17 reduced by 33% compared to FY 2015/2016. This was due to LR projections made in view of the actual collections made by end of September for Q1 FY 2015/2016 where by shs 126,421,000= was realised and in FY 2014/2015 in which actual LR recorded was shs 625,495,000= for both the HLG and LLGs.

#### (ii) Central Government Transfers

Central Government transfers for FY 16/17 increased compared to FY 2015/2016. This was due to increased funding by the Center for the intention of improving service delivery in view of the LG mandate.

#### (iii) Donor Funding

Donor funding reduced by 6% compared to FY 2015/2016. This was due to reduced funding from other Development Partners that have not yet committed themselves to fund the District Budget. The forecast for FY 2016/2017 is based on the assumption that UNICEF will maintain the funding to the FY 15/16 level.

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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>	1,061,869	244,509	2,159,205
District Unconditional Grant (Non-Wage)	105,975	35,639	151,512
District Unconditional Grant (Wage)	81,432	21,332	85,327
Locally Raised Revenues	108,267	16,938	55,000
Multi-Sectoral Transfers to LLGs	749,025	165,811	808,971
Support Services Conditional Grant (Non-Wage)	16,269	3,888	1,058,394
Unspent balances – Locally Raised Revenues	901	901	
<i>Development Revenues</i>	40,448	13,520	0
District Discretionary Development Equalization Gran	40,448	13,520	
<b>Total Revenues</b>	<b>1,102,317</b>	<b>258,029</b>	<b>2,159,205</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,061,869	244,509	2,159,205
Wage	557,568	123,098	517,839
Non Wage	504,302	121,411	1,641,365
<i>Development Expenditure</i>	40,448	13,520	0
Domestic Development	40,448	13,520	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,102,317</b>	<b>258,029</b>	<b>2,159,205</b>

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

LR underperformed at 63% due to inadequate allocation, UCG NW over performed at 135% due to emerging expenditure on coordination visits to Line Ministries and underbudgeting on the item. LGMSDP over performed at performing 134% due to Q2 Study Tour activity that was implemented in Q1. Wage under performed at 88% due to overbudgeting.

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

The Administration work plan will be financed from Locally Raised Revenue, UnConditional Grant (Wage and Non Wage) and support services Un conditional grant ( Non wage) for the year 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 due to Support Services UCG ( Non wage) which was introduced to fund payment of Pensions and Gratuity for retired employees.

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

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

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

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

12 Coordination / management meetings will be convened, 36 coordination visits with Line Ministries will be made, 6 National Days will be celebrated, 12 HIV/AIDS committee meetings will be coordinated and implemented, 17 Lower Local Governments supervised, 1 Board of survey conducted, Salaries for 2485 employees paid, 12 News letters produced and distributed, 4 radio programmes conducted, District web site updated, 12 monthly payrolls and payslips printed and distributed, performance of 2485 st

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## Workplan 1a: Administration

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

The Strategic Objective 1 is to strengthen the decentralization system. Strategic Interventions and the intention is to: i. Promote Transparency and accountability under decentralized governance. ii. Promote and advocate for equity, transparency and fairness in the resource allocations in all areas in the District. iii. Promote and strengthen planning, monitoring and evaluation for wealth creation and service delivery. The Strategic Objective 2: Improve the functionality of the District for ef

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

The are no off budget activities from Development Partners

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

#### 1. Failure to attract and retain critical key personnel.

The department has failed to attract and retain key personnel to the position of Principal Human Resource Officer which has affected operations of the department since the ones handling these posts are on assignment of additional duties.

#### 2. In adequate wage provision

The funds allocated to the department for wage are not adequate to cater for recruitment of staff to fill critical vacancies in the department such as the sub county chiefs and Records Officers.

#### 3. Understaffing

All Departments and LLGs are understaffed due to inadequate wage provision.

## 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>	1,065,527	198,832	686,651
District Unconditional Grant (Non-Wage)	98,477	43,960	122,414
District Unconditional Grant (Wage)	91,913	21,503	92,310
Locally Raised Revenues	133,200	20,608	55,000
Multi-Sectoral Transfers to LLGs	728,051	104,204	416,927
Support Services Conditional Grant (Non-Wage)	8,691	3,362	
Unspent balances – Locally Raised Revenues	5,196	5,196	
<i>Development Revenues</i>	69,129	25,429	0
District Discretionary Development Equalization Gran	25,298	16,037	
Locally Raised Revenues	2,526	0	
Multi-Sectoral Transfers to LLGs	41,305	9,392	
<b>Total Revenues</b>	<b>1,134,656</b>	<b>224,261</b>	<b>686,651</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,065,527	200,357	686,651
Wage	240,561	51,037	244,459
Non Wage	824,966	149,321	442,192
<i>Development Expenditure</i>	69,129	25,429	0
Domestic Development	69,129	25,429	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,134,656</b>	<b>225,786</b>	<b>686,651</b>

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## Workplan 2: Finance

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

PAF over performed at 155% more than budgeted due emerging expenditure pressure to monitor payments made for projects paid during the quarter, LR under performed at 62% due political interference during campaigns, Multisectoral Transfers underperformed at 59% due to inadequate releases which is beyond the HLG Control, UCG overperformed at 165% due to emerging expenditure to pay commitments for printed stationary, UCG wage underperformed at 94% due to overbudgeting and understaffing, LGMSDP over

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

The Finance work plan will be financed from Locally Raised Revenue, UnConditional Grant (Wage and Non Wage) for the year 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to decrease in Multisectoral Transfers to LLGs, LR and phasing out of LGMSDP funding.

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

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

Carry out Monitoring Revenue Performance and Mentoring Activities for Staff on Accounts Preparation and Adherence to LGAR 2007 in the Lower Local Government, Final Accounts 2014/15 have been submitted to the Accountant General and the Auditor General.

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

Preparation of Annual Budgets, Budget Desk Coordination and implementation of budgets, Budget conference for stakeholders, Annual Financial Accounts/Reports will be Prepared and Submitted, Monthly Financial Accounts/ reports will be Prepared and Submitted, Inspection Books of Accounts for both the Lower Local Governments and at the District for the different Departments and Sectors. Local Revenue Assessments both at the Sub County and at the District, Supervision and Monitoring Local Revenue col

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

The Strategic Objective of the DDP is to promote local investments for the intention of expanding the local revenue base. The focus in the Development Plan is to promote Transparency and accountability under decentralized governance, promote and advocate for equity, transparency and fairness in the resource allocations in all areas in the District. Increase financing and revenue mobilization to match the functions of the District.

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

IFMS that might be Implemented by the Central Government in Isingiro District Local Government Next Financial Year 2016/17.

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

#### 1. PARTIAL COMPUTERIZED FINANCE DEPARTEMENT.

This is a Challenge to the Departement as work and Reports are not Produced on time. Also Storage of Information that is Manual is Risky and it can lead to loss of information.

#### 2. THE DISTRICT NOT CONNECTED TO IFMS

Lack of Connectivity to the IFMS leads to Processing of Payments and Other Information to be Slow.

#### 3. LACK OF LEGAL FRAMEWORK TO COLLECT REVENUE (ORDINANCE)

The District has not yet Received the Ordinance 2015 and this hinders the Collection of Revenue from all Sources that were indicated in the Ordinance 2015 and therefore enforcement becomes difficult.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

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## Workplan 3: Statutory Bodies

<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,919,072	403,597	958,337
District Unconditional Grant (Non-Wage)	105,010	35,344	420,658
District Unconditional Grant (Wage)	237,882	47,631	222,416
Locally Raised Revenues	94,141	7,750	55,000
Multi-Sectoral Transfers to LLGs	127,035	24,710	260,263
Support Services Conditional Grant (Non-Wage)	1,355,004	288,161	
<b>Total Revenues</b>	<b>1,919,072</b>	<b>403,597</b>	<b>958,337</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,919,072	395,047	958,337
Wage	251,018	50,746	240,923
Non Wage	1,668,054	344,300	717,414
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,919,072</b>	<b>395,047</b>	<b>958,337</b>

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

Salary for DSC C/P and Political Leaders underperformed due to under budgeting and Pension for Teachers overperformed due to underbudgeting all by MoFPED. LR underperformed due to inadequate allocation. Multisectoral transfers under performed due to inadequate allocations/ releases which is beyond the HLG Control. UCG NW overperformed due to emerging expenditure pressure to repair Vehicle of District Chairperson.

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

The Statutory work plan will be financed from Locally Raised Revenue, UnConditional Grant (Wage and Non Wage) for the year 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to due to transfer of Pension and Gratuity funds to the Administration workplan.

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

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

11 sector activities coordinated, 4 LLGs assisted in recording minutes and management of Councils, Salaries for Political leaders paid, Councillors' monthly allowances paid, 1 Procurement Plan prepared, 3 Contract Committees held, 1 quarterly reports submitted, 140 firms pre-qualified, 1 recruitment advert placed in Print media, 75 land applications considered, 1 quarterly report prepared. 1 Auditor General's reports reviewed, 3 District Executive Committee meetings held, 1 District Council meet

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

06 Council meetings, 06 standing committee meetings, 12 executive committee meetings to be held, 08 LGPAC Reports will be held, 14 DSC meetings will be held, 2 adverts will be held, 40 council projects and programmes will be monitored, 12 contracts committee meetings to be held and 01 annual procurement plan and Quarterly reports prepared and submitted to relevant MDAs.

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

The Strategic Objective 1 is to strengthen the decentralization system and Strategic Objective 2 is to improve the functionality of the District for effective wealth creation and service delivery. The focus is to promote Transparency and accountability under decentralized governance. Develop policies and mechanisms to attract and retain key staff, promote good governance improved wealth creation and service delivery. Develop enabling ordinances and bye laws to facilitate implementation of LED. D

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

There are no any off -budget activities that will be undertaken by NGOs Donors and Central Government

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

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## Workplan 3: Statutory Bodies

### 1. Delay of submission of BOQs by relevant User departments

Lower Local Governments and other departments delay submission of BOQs to PDU completion and submission of the District annual procurement plan.

### 2. Inadequate funding

Inadequate funding affects the Implementation of council programmes and activities, including maintenance of council assets and motor vehicles.

### 3. Lack of adequate knowledge of relevant laws and policies

The political leaders lack the relevant and adequate knowledge to interpret and comprehend relevant laws and policies governing council operations

## 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>	488,188	128,879	468,879
District Unconditional Grant (Non-Wage)	10,702	1,719	
District Unconditional Grant (Wage)	9,548	630	2,518
Locally Raised Revenues	13,837	6,442	13,837
Multi-Sectoral Transfers to LLGs	25,160	1,583	21,687
Other Transfers from Central Government	26,000	33,977	26,000
Sector Conditional Grant (Non-Wage)	109,154	27,288	114,960
Sector Conditional Grant (Wage)	289,913	53,365	289,877
Unspent balances – Locally Raised Revenues	3,874	3,874	
<i>Development Revenues</i>	12,027	2,405	16,768
Multi-Sectoral Transfers to LLGs	12,027	2,405	16,768
<b>Total Revenues</b>	<b>500,214</b>	<b>131,284</b>	<b>485,648</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	488,188	100,177	468,879
Wage	299,461	55,335	308,482
Non Wage	188,727	44,841	160,397
<i>Development Expenditure</i>	12,027	2,405	16,768
Domestic Development	12,027	2,405	16,768
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>500,214</b>	<b>102,582</b>	<b>485,648</b>

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

Agric. Ext Salaries under performed at 74% due staff that have been recruited. LR overperformed at 186% due to cofunding for DICOSS that was not budgeted for. OGT over performed at 523% due NAADS funds that were not remitted to the Center. Multisectora transfers under performed at 46% due to inadequate releases to LLGs which beyond the control of the HLG. UCG NW under performed at 64% due to inadequate release to the Sector. UCG wage under performed at 26% due to overbudgeting. Total average ex

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

The Production work plan will be financed from locally generated revenues, Sector Grant Wage & non wage and Other Government transfers for the year 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly as UCG NW funds were not allocated to the vote due to the new grant guidelines and its inadequacy.

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

# Vote: 560 Isingiro District

## Workplan 4: Production and Marketing

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

Payment of wages for the 19 staff in the Production department, Provision of extension services to farmers of all categories Vaccination of 3000 cattle against FMD, Collecting, analysing and disseminating 2 sets of Agricultural statistics. inspecting 3 fish marketets regulating fishing activities , facilitatings one staff meeting, monitoring and controlling pests and diseases for crops and livestock, profiling SACCOs , linking producer groups to producer markets and building capacity of SAC

### Plans for 2016/17 by Vote Function

The Department out puts will be the following: monthly salaries for the 22 department staff paid for the 12 months, Technologies verified and distributed beneficiaries under OWC, mechanical and Plumbing works on the water bone toilet at the plant clinic/mini laboratory concluded, quarterly reports produced, discussed and submitted to MAAIF, supervision, quality assurance, inspection & monitoring conducted, agriculture statistics collected, participate in the National/regional/local shows and e

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

The medium term plans are to increase market access, promoting value addition and agro-processing, controlling pests, diseases and vectors, promoting commercialization of agriculture particularly amongst small holder farmers, improving success to planting and stocking materials, increasing access to water for agricultural production, promoting acquisition and utilization of agricultural mechanization technologies, enhancing access and control of productive resources for women and youth, empower

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

The Millennium Villages Project (MVP) will support the installation of micro-irrigation kits establishment of soil and water conservation structures; distribution of Agro-forestry tree seeds; development of manuals on crops and livestock production; procurement of AI kits and promotion of AI in and procurement/ distribution of subsidized grain storage vacuum bags in the sub-counties Café Africa Uganda (CAU) will support the District coffee show, training of 30 Agronomists, establishment of a c

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

#### 1. Inadequate staffing.

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

#### 2. Adverse weather conditions

The district experiences extreme wether conditiond in form of prolonged drought and violent rains. These two extreme conditions destroy famers crops leading to poor yields.

#### 3. Inadequate funding

The funds allocated to the department are not enough to implement all the prioritised acvtivities. Many of the prioritised interventions are left undone.

## Workplan 5: Health

### (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	3,522,430	965,311	3,470,152
District Unconditional Grant (Non-Wage)	12,188	2,006	
Locally Raised Revenues	20,201	10,900	5,800
Multi-Sectoral Transfers to LLGs	52,155	8,815	55,662
Other Transfers from Central Government	308,001	101,078	300,000

# Vote: 560 Isingiro District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	327,447	81,862	341,744
Sector Conditional Grant (Wage)	2,766,886	725,099	2,766,945
Unspent balances – UnConditional Grants	35,551	35,551	
<i>Development Revenues</i>	<i>610,253</i>	<i>124,835</i>	<i>619,397</i>
Development Grant	34,018	6,804	124,955
District Discretionary Development Equalization Gran	40,080	11,751	100,171
Donor Funding	383,928	71,738	330,700
Locally Raised Revenues	4,008	4,152	
Multi-Sectoral Transfers to LLGs	146,350	28,523	63,572
Unspent balances - donor	1,868	1,868	
<b>Total Revenues</b>	<b>4,132,682</b>	<b>1,090,146</b>	<b>4,089,549</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>3,522,430</i>	<i>950,834</i>	<i>3,470,152</i>
Wage	2,766,886	725,099	2,766,945
Non Wage	755,543	225,735	703,206
<i>Development Expenditure</i>	<i>610,253</i>	<i>91,036</i>	<i>619,397</i>
Domestic Development	224,456	46,119	288,697
Donor Development	385,796	44,917	330,700
<b>Total Expenditure</b>	<b>4,132,682</b>	<b>1,041,870</b>	<b>4,089,549</b>

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

PHC Salaries overperformed due to new recruitment whose wage was not provided for MoH. LR overperformed due emerging expenditure pressure on supervision of LLUs which was not budgeted for. OGT overperformed due to unexpected funding from WHO for immunisation. Multisectoral transfers to LLGs underperformed due to conditions beyond the HLG control. UCG NW underperformed due to inadequate release. Expenditure of PHC development underperformed due to inadequate release from MoH. Donor Devt expendit

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

The Health work plan will be financed from locally generated revenues, Sector Conditional Grant Wage, non wage, Development, Other Government transfers and Donor funding for the year 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 as UCG NW funds were not allocated to the vote due to the new grant guideline and inadequacy.

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

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

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

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

Support supervision for all 70HUs, Extended DHMT meeting, Data review meeting, Training of health workers, support community based DOTS, support HIV activities like HCT, ART, EID, completion of construction of OPD at Kashumba H/C III and District health office. Construction of junior staff houses at Rushasha and Nshungyezi H/C IIIs. Construction of HIV counseling rooms at Nshungyezi H/C III (Orukinga) and Nakivale H/C III.

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

The Health Sector targets in the 2nd year of 5 year Plan for FY 16/17 are to increase life expectancy ; reduce child stunting ; reduce the Total Fertility Rate ; reduce infant mortality rate; and reduce maternal mortality rate . The Strategic Objective 1 is to contribute to the production of a healthy human capital through provision of equitable, safe and sustainable health services.

# Vote: 560 Isingiro District

## Workplan 5: Health

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

STAR-SW, SDS, AFFORD, AIC-STAR/SW, Marie Stopes, SCORE-TPO.SW: Millennium Villages Project. Capacity building, Coordination of management of health services in the district, improving management system for health services, Support to recruitment & wages for health workers, Support towards Coordination (HSS), IEC on Health services, Support to laboratory services, Trainings/CMEs, Promotion of community HCT, Support to Care & Treatment, Support towards PMTCT services, Support towards SMCs

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

#### 1. Inadequate PHC funds

The reduced PHC development is not enough to meet the expressed demands of the required structures to facilitate service delivery yet Isingiro District is a hub for refugees.

#### 2. Late and fractuating PHC release

The District normally receive PHC funds in the 2nd month of the quarter and the figures keep on reducing from the planned ones.

#### 3. Lack of electricity from the national grid to two of the H/C Ivs

Due to lack of power from the national grid to Rwekubo and Nyamuyanja H/C Ivs, running of these facilities especially the theatre operations has been so expensive.

## Workplan 6: Education

### (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>	13,256,172	2,970,582	13,593,481
District Unconditional Grant (Non-Wage)	11,672	1,910	
District Unconditional Grant (Wage)	51,173	12,522	50,086
Locally Raised Revenues	16,000	0	19,000
Multi-Sectoral Transfers to LLGs	39,938	0	
Other Transfers from Central Government	15,000	0	20,000
Sector Conditional Grant (Non-Wage)	1,941,141	628,078	2,323,592
Sector Conditional Grant (Wage)	11,180,821	2,327,645	11,180,804
Unspent balances – Locally Raised Revenues	427	427	
<i>Development Revenues</i>	623,741	388,369	967,811
Development Grant	206,737	41,347	421,552
District Discretionary Development Equalization Grant	54,656	0	
Donor Funding	275,325	331,657	330,000
Locally Raised Revenues	8,282	0	
Multi-Sectoral Transfers to LLGs	78,742	15,365	216,258
<b>Total Revenues</b>	<b>13,879,914</b>	<b>3,358,951</b>	<b>14,561,292</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	13,256,172	2,969,626	13,593,481
Wage	11,231,994	2,340,166	11,230,890
Non Wage	2,024,178	629,460	2,362,592
<i>Development Expenditure</i>	623,741	114,460	967,811
Domestic Development	348,417	56,712	637,811
Donor Development	275,325	57,748	330,000
<b>Total Expenditure</b>	<b>13,879,914</b>	<b>3,084,086</b>	<b>14,561,292</b>

# Vote: 560 Isingiro District

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## **Workplan 6: Education**

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

Primary Salaries under performed at 87% due delay funding to DSC for recruitment of new Teachers. Tertiary and Secondary salaries underperformed at 47% and 71% due to conditions beyond the LG control. UPE, USE, and Tertiary Grant overperformed at 126%, and 133% respectively due synchronisation of release of funds from Quarterly to Termly basis. LR performed at 0% due to lack of release, UCG NW under performed at 65% due to inadequate releases.

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

The Education work plan will be financed from locally generated revenues, Sector Conditional Grant Wage, non wage, Development, Other Government transfers and Donor funding for the year 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in the Development Grant.

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

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

Inspected and Monitored 181 primary schools, 16 secondary schools & 2 tertiary Institutions. Completion of 8 classrooms. SFG progress and school inspection reports submitted to MoES. 1 report on sector activities submitted to Council.

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

construction of six new classrooms, two junior teachers houses & a 4 unit teachers house for primary schools. completion of construction of science labs at Kabingo seed s s. Inspection and supervision of Primary, Secondary schools and Tertiary Institutions, community mobilisation, data collection & analysis, management of co curricular activities, budgeting & reporting, teachers pay roll verification, teachers deployment to schools, performance appraisal, administration of internal & external exams, dissemi

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

A number of outstanding issues still need to be addressed in the FY 16/17 key of which include; low quality of education at all levels, low completion rate at primary and high dropout rate between levels especially among girls. The Strategic Objective 1 is to achieve equitable access to relevant and quality education and training. The Strategic Objective 2 is to enhance efficiency and effectiveness of education and sports service delivery at all levels.

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

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

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

#### *1. Lack of a vehicle for the department.*

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

#### *2. low district teachers ceiling.*

low enrolments in upper primary distort the man power requirements resulting in a lower ceiling. there is no provision for teachers that go on leave for 3 months or more.

#### *3. Inadequate community participation in provision for education.*

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

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## **Workplan 7a: Roads and Engineering**

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

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# Vote: 560 Isingiro District

## Workplan 7a: Roads and Engineering

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>	1,330,891	285,869	1,296,107
District Unconditional Grant (Non-Wage)	42,665	13,345	42,665
District Unconditional Grant (Wage)	45,757	12,088	48,352
Locally Raised Revenues	26,000	320	7,000
Multi-Sectoral Transfers to LLGs	88,005	16,142	98,217
Other Transfers from Central Government	1,128,464	243,973	1,099,873
<i>Development Revenues</i>	204,481	61,183	138,243
District Discretionary Development Equalization Gran	46,059	0	
Locally Raised Revenues	40,934	0	40,000
Multi-Sectoral Transfers to LLGs	34,642	6,928	58,943
Other Transfers from Central Government	39,300	0	39,300
Unspent balances - donor	39,292	50,000	
Unspent balances – Other Government Transfers	4,254	4,254	
<b>Total Revenues</b>	<b>1,535,372</b>	<b>347,051</b>	<b>1,434,350</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,330,891	276,692	1,296,107
Wage	84,274	21,658	86,632
Non Wage	1,246,618	255,034	1,209,475
<i>Development Expenditure</i>	204,481	13,609	138,243
Domestic Development	165,189	8,181	138,243
Donor Development	39,292	5,428	0
<b>Total Expenditure</b>	<b>1,535,372</b>	<b>290,302</b>	<b>1,434,350</b>

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

LR underperformed at 5% instead the planned targets of 100% due to inadequate allocation, OGT in form of RF underperformed at 86% due to inadequate release from URF. UCG NW over performed at 106% due emerging expenditure pressure to complete payment for District H/Q Land. Donor funding overperformed at 127% due to unexpected funding from Musinguzi Garuga. LGMSDP underperformed at 0% due emerging expenditure pressure to spend on uncompleted Health projects formerly funded under PHC. OGT for CAII

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

The Roads work plan will be financed from locally generated revenues, UCG wage and non wage, Other Government transfers in 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to phasing out of LGMSDP funding.

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

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

Maintenance of buildings (Offices at Headquarter) , clearance of UMEME bills up to date, Inspection and repairs of vehicles, Recruited Road gangs and commenced routine road maintenance of 354km of District roads, Routine Maintenance of 39Km and Periodic maintenance of 31km of Urban roads done, Paid wages for one Road Over seer for two months. Preparation of Quarterly work plans, budgets and Reports. Carried out planning and coordination of activities in the whole department.

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

The budget will be spent on maintaining 540km of feeder roads with road gangs, up from 384Km due to additional network by CAIIP and MVP - MOLG Interventions. 95 km will receive mechanized maintenance and about 16No. Lines of concrete culverts will be installed on selected roads. 73km of urban roads will be maintained while 65km Community Access Roads (CARs) will receive interventions. Apart from paying wages for staff , we shall also handle maintenance of buildings at District HQ, maintenance of

# Vote: 560 Isingiro District

## Workplan 7a: Roads and Engineering

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

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

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

CAIIP under MOLG is planning to rehabilitate 45km in the District under Batch C if funds allow, Construct and make functional 3 No. Agri-processing Facilities (APFs) in the 3 benefitting Sub-counties of Isingiro District. The Millennium Villages Project has now been scaled up to cover the whole district and is expected to rehabilitate about 100km of roads and maintain another 100km of roads. The programme recently secure a loan from the Islamic Bank and is under direct supervision of MOLG. De

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

#### 1. Inadequate Staffing

The department is operating at less than 50% of the established staffing structure. Worse still, most senior posts of the District Engineer, Senior Engineer, SOW - Mechanic & Road Inspector are vacant and this affects our capacity to deliver services.

#### 2. Inadequate Funding

The department is inadequately funded as for example, the roads budget from URF can not cover all the 547km of district roads. This affects mobility and service delivery in the District. LGMSD used to rehabilitate roads is also no more.

#### 3. Politics in policy formulation

There are policy changes which are handed down to us for implementation with out a fore thought. For example 100% force account for road works without adequate road equipments and staff and 4.5% Operation expenses under URF is too limiting for road works.

## 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>	34,198	8,413	76,889
District Unconditional Grant (Non-Wage)	3,132	1,146	
District Unconditional Grant (Wage)	29,066	7,267	29,067
Locally Raised Revenues	2,000	0	5,800
Sector Conditional Grant (Non-Wage)	0	0	42,022
<i>Development Revenues</i>	695,530	140,206	794,205
Development Grant	673,530	134,706	772,205
Transitional Development Grant	22,000	5,500	22,000

# Vote: 560 Isingiro District

## Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>729,729</b>	<b>148,619</b>	<b>871,094</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	56,198	12,767	76,889
Wage	29,066	7,267	29,067
Non Wage	27,132	5,500	47,822
<i>Development Expenditure</i>	673,530	43,628	794,205
Domestic Development	673,530	43,628	794,205
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>729,729</b>	<b>56,394</b>	<b>871,094</b>

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

UCG NW overperformed at 146% due emerging expenditure pressure to repair the Departmental Vehicle. Rural Water underperformed at 80% due to inadequate release from MoWE. Domestic performed at 26% due to delayed procurement due to late submission of procurement requisitions.

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

The Water work plan will be financed from locally generated revenues, UCG wage, Development and Non Transitional Development Grant in 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in its Development Grant.

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

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

1 quarterly Coordination meeting, tested 27 water samples for new water sources, Conducted 1 advocacy meeting for District Leaders, Conducted 14 sub county advocacy meetings, held 1 extension workers meeting. Rehabilitation of 4 boreholes, 25 samples of water quality tested and re-design of Kyabishaho and Ruborogota GFS.

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

25 Water User Committees will be formed and trained, 4 coordination Committee meetings will be held, 1 District Planning Advocacy meeting for District leaders will conducted, 15 sub county advocacy meetings organised, 1 world water day will be celebrated, 2 Home improvement campaigns made in Rugaaga and Nyamuyanja sub counties, 40No Water and sanitation committees followed up and reactivated, 4 Inter-Subcounty Extension workers meetings will be held, 1 Sanitation week launched. 10No. Shallow well

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

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

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

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

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

#### 1. Low safe water coverage

The funds voted are too inadequate to raise the district safe water coverage from the current 36% to national average

# Vote: 560 Isingiro District

## Workplan 7b: Water

level of 64%. The suspension of facilitating construction of Household Water Tanks has dealt Isingiro a big blow to safe H2O.

### 2. Lack of enough potential underground water sources for development

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

### 3. Introduction of VAT

This has further strained budget curtailing efforts to increase safe water coverage.

## 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>	149,804	27,010	179,165
District Unconditional Grant (Non-Wage)	20,188	3,438	
District Unconditional Grant (Wage)	61,531	15,198	60,794
Locally Raised Revenues	5,497	0	31,684
Multi-Sectoral Transfers to LLGs	53,955	6,073	68,711
Sector Conditional Grant (Non-Wage)	8,443	2,111	17,976
Unspent balances – Locally Raised Revenues	191	191	
<b>Total Revenues</b>	<b>149,804</b>	<b>27,010</b>	<b>179,165</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	149,804	26,912	179,165
Wage	79,373	18,980	83,422
Non Wage	70,431	7,932	95,743
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>149,804</b>	<b>26,912</b>	<b>179,165</b>

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

Conditional Grant to District Natural Resources - Wetland (PAF) performed at 100%. Locally raised revenues performed at 0% as they were not released. Multi-sectoral Transfers to Lower Local Governments performed at 68% due to inadequate releases as. Transfer to District Un-conditional grant - Wage performed at 95% due to overbudgeting. Performance of revenues allocated was beyond the control of the sector as total expenditure performed at 72%.

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

The Natural Resources work plan will be financed from locally generated revenues, UCG wage, Sector Conditional Grant in FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in its sector conditional grant non wage.

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

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

1. 1 Annual Work Plan and 1 Quarterly Report have been produced. 2. 1 farmer in Kikagate and 1 in Ruborogota Sub-counties have been supported with 5,000 Euclayptus and 5,000 pines respectively under the Community Tree Planting Programme (Supply received from National Forest Authority (NFA)). 3. 1 Climate awareness training with technical capacity building on establishment of an energy saving stove has been carried out in Kamuri Ward of Isingiro Town Council. 4. 1 Private tree nursery operator in

# Vote: 560 Isingiro District

## Workplan 8: Natural Resources

### Plans for 2016/17 by Vote Function

7 staff monthly wages paid. 1 Annual work plan and 4 Quarterly reports produced. 1 Agro-forestry demos established in Isingiro Town Council. 30 farmers in Kabingo Sub-county trained in Forestry management. 4 Private Nursery Operators supported. 4 monitoring & compliance surveys and enforcement for restoration done in Masha, Kabuyanda, Nyamarungi, Nyamuyanja, Nyakitunda and Ruborogota Sub-counties. The capacity of 3 watershed management committees built in Kagera, Rwizi, Nyamuyanja and Ekigaaga w

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

The Development Objective is to promote and ensure the rational and sustainable utilization, development and effective management of environment and natural resources for socio-economic development of the District'. The sector targets over the FY 2016/2017 is to; Increase wetland ecosystem coverage; Increase the percentage of forest cover and enhance environmental compliance. Over the Plan period in FY 16/17 therefore, the focus of the sector will be geared towards the following: protecting and

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

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

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

#### 1. Law staffing levels in the sector.

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

#### 2. Law funding levels in the sector.

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

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

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

## Workplan 9: Community Based Services

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	302,796	72,353	340,644
District Unconditional Grant (Non-Wage)	28,188	4,584	
District Unconditional Grant (Wage)	32,461	9,553	38,211
Locally Raised Revenues	8,800	0	33,988
Multi-Sectoral Transfers to LLGs	146,886	31,813	182,061
Sector Conditional Grant (Non-Wage)	84,645	24,586	86,384
Unspent balances – Other Government Transfers	1,816	1,816	
<i>Development Revenues</i>	347,981	23,567	270,000
Multi-Sectoral Transfers to LLGs	80,316	16,063	
Other Transfers from Central Government	266,943	6,782	270,000
Unspent balances – Other Government Transfers	722	722	

# Vote: 560 Isingiro District

## Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>650,777</b>	<b>95,920</b>	<b>610,644</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	302,796	70,128	340,644
Wage	159,686	39,238	171,605
Non Wage	143,110	30,890	169,038
<i>Development Expenditure</i>	347,981	19,657	270,000
Domestic Development	347,981	19,657	270,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>650,777</b>	<b>89,785</b>	<b>610,644</b>

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

Recurrent revenues performed at 94% due to inadequate allocations. Other transfers from Central Government performed at 10% and no local revenue was released to the sector, UCG released was 65% due to inadequate release. The district did not receive YLP funds for projects from MGLSD. Wage expenditure performed at 89% due to overbudgeting, non wage performed at 98%. Development expenditure performed at 23% because YLP funds were not released to the District.

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

The Community Based Services work plan will be financed from locally generated revenues, UCG wage, Sector Conditional Grant in FY 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to UCG NW not allocated due to new grant guidelines and its inadequacy.

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

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

- Support supervision conducted in 9 LLGs.
- 18 cases related to child neglect and abuse arbitrated.
- 8 children resettled.
- 1 Juvenile taken to Fort portal remand home.
- 1,500 adult men and women enrolled and equipped with reading, writing and numerous skills. 6 community projects funded under CDD and PWD Special Grant.
- 1 Women Council and 1 PWD Council supported.

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

CBS dept staff and CSOs coordinated and supervised in all 17 LLGs, 68 support supervision visits made to CDWs and CSOs, community awareness meetings on effects of climate change conducted, sensitization meetings conducted to mitigate underlying factors that drive the HIV epidemic, 8 juveniles and abandoned children settled, -6 offenders under community service supervised, 37 family cases settled, 2 CSOs dealing with children registered and monitored, 5 Children in conflict with the law rehabi

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

During the second LGDP period, the sector has prioritized to: enhance Community Mobilization and Empowerment; provide Social Protection services; promote youth employment and participation; promote of Gender equality and women's empowerment.

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

TPO Uganda will undertake Sustainable Outcomes for Children and Youth project. Compassion International implementing through Nyarubungo CDC and Kanywamaizi CDC, Centre for women in Governance (CEWIGO) promoting the rights of women.

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

# Vote: 560 Isingiro District

## Workplan 9: Community Based Services

1. Lack of appropriate means of transport.

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

2. CDWs assigned other duties outside the sector

4 CDOs serving as Subcounty chiefs thus having divided attention.

3.

## Workplan 10: Planning

### (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>	221,414	39,108	195,836
District Unconditional Grant (Non-Wage)	84,629	13,606	102,559
District Unconditional Grant (Wage)	30,988	8,110	32,439
Locally Raised Revenues	8,800	0	5,801
Multi-Sectoral Transfers to LLGs	79,734	14,420	55,036
Support Services Conditional Grant (Non-Wage)	17,263	2,973	
<i>Development Revenues</i>	1,408	0	0
Donor Funding	1,408	0	
<b>Total Revenues</b>	<b>222,822</b>	<b>39,108</b>	<b>195,836</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	221,414	38,674	195,836
Wage	67,626	15,383	61,532
Non Wage	153,788	23,291	134,304
<i>Development Expenditure</i>	1,408	0	0
Domestic Development	0	0	0
Donor Development	1,408	0	0
<b>Total Expenditure</b>	<b>222,822</b>	<b>38,674</b>	<b>195,836</b>

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

PAF Monitoring underperformed at 70% due insufficient allocation to the Department. LR performed at 0% due to lack of allocation, UCG NW underperformed at 65% due inadequate release. Overall expenditure performed at 69% due to inadequate funding compared to budget. Conditions that affected LR and UCG were beyond the Departments control.

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

The Planning work plan will be financed from locally generated revenues, UCG wage and non wage in FY 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to a reduction in LR and Multisectoral transfers to LLG .

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

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

Coordination and consultation visits made to Line Ministries and LLG, TPC meetings organised, data on planning collected and disseminated, quarterly reports prepared and submitted, development programmes coordinated.

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

Coordination and consultation visits with LLGs. TPC meetings. Data /information for planning collected and disseminate. District Statistical Abstract/ Periodic Statistical Reports. Population Action plan. Population Advocacy

# Vote: 560 Isingiro District

## Workplan 10: Planning

meetings. Projects formulated and appraised. Support to updating Sector Planning. Support to LLG Planning. Periodic Review of LG Development Plans. Performance assessment of Sectors and LLGs. Performance Reporting of Sectors and LLGs. Monitoring Performance of Programs & Projects

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

Strategic Objective 1 is to strengthen the decentralization system. Strategic Objective 2 focuses on improving the functionality of the District for effective wealth creation and service delivery to Department shall promote and strengthen planning, monitoring and evaluation for wealth creation and service delivery.

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

The sector has no off budget activities to be undertaken by other stakeholders.

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

#### 1. Planning data and MIS

There is limited data for informing the planning process due to inadequate facilitation for collection and dissemination of the required data. The MIS is not linked to existing information systems in the Roads, Health, Education, CBS, Water and NR.

#### 2. Capacity in Planning and reporting

There are limited skills and capacity among LLG staff in terms of Planning and reporting.

#### 3. Allocation of resources

Resources are not adequately allocated basing on the needs and gaps of the target population.

## Workplan 11: Internal Audit

### (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>	140,430	25,720	158,618
District Unconditional Grant (Non-Wage)	58,589	9,646	69,544
District Unconditional Grant (Wage)	28,534	7,060	28,239
Locally Raised Revenues	8,800	850	5,800
Multi-Sectoral Transfers to LLGs	39,372	6,645	55,036
Support Services Conditional Grant (Non-Wage)	5,135	1,520	
<b>Total Revenues</b>	<b>140,430</b>	<b>25,720</b>	<b>158,618</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	140,430	25,720	158,618
Wage	60,526	13,705	57,331
Non Wage	79,903	12,015	101,287
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>140,430</b>	<b>25,720</b>	<b>158,618</b>

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

Conditional grant to PAF monitoring overperformed at 118% due to increase in releases due to emerging need for extensive audit activities in Primary Schools, Local revenue under performed at 39% due to inadequate releases to the department. Recurrent expenditure non wage registered 60% performance due to insufficient funds allocated to the department. Un conditional grant non wage recorded a low performance of 66% also due to insufficient releases to the

## **Vote: 560** Isingiro District

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

department.

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

The Internal Audit work plan will be financed from locally generated revenues, UCG wage and non wage in FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in UCG NW as the emerging need to increase the Audit scope and coverage.

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

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

Audit activities made in 44 primary schools; 8 Value for money Value for money audits made in 14 High Local governments and Lower Local governments; Audit activities executed in 3 Health units; 1 Quarterly audit report prepared and submitted to Council and other relevant Ministeries.

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

The department will be able to use the the planned revenue to conduct audit activities in 176 Primary Schools,13 Secondary Schools and 49 Health units.Monitoring of projects will also be made in 17LLGs,Audit activity of 9 sectors of the district.

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

Strategic Objective 1: Strengthen the decentralization system while the medium term plan is to Promote Transparency and accountability under decentralized governance.

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

There are no off budget activities in the Department.

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

##### *1. Inadequate funding to the department*

The department lacks sufficient funds to enable it execute all planned activities.

##### *2. Delayed response by audit clients*

Audit clients take a very long time to respond to audit issues which delay timely reporting.

##### *3. Inadequate staffing*

The department lacks key staff like Internal Auditor and Senior Internal Auditor to help redeuce on the workpload.