

# Vote: 509 Hoima District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Lujumwa Nathan, Chief Administrative  
Officer/Accounting Officer

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

\_\_\_\_\_  
Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote: 509 Hoima District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	2,608,849	1,632,079	1,111,732
<b>Discretionary Government Transfers</b>	3,367,495	2,704,801	2,141,382
<b>Conditional Government Transfers</b>	20,424,663	14,882,988	15,163,146
<b>Other Government Transfers</b>	1,766,189	1,762,301	5,663,510
<b>Donor Funding</b>	660,119	657,316	1,498,364
<b>Grand Total</b>	<b>28,827,314</b>	<b>21,639,486</b>	<b>25,578,135</b>

**Revenue Performance by end of March of the Running FY**

By 31 March 2018, local revenues amounted to Ushs 1.6bn against a target of Ushs 2.68bn. The weakest performance was from Property Rates, Land Fees, and Animal & Crop Husbandry Levies with respective shortfalls of Ushs 174.9mn, Ushs 285.6mn, and Ushs 161.6mn. Overall, Locally Raised Revenues accounted for 62.6% for the period under consideration. Central Government transfers performed as planned, by March 31, the overall CG transfers was at 75.8%. Cumulative Discretionary Transfers receipts was Ushs 2.7bn against the Approved Budget of Ushs 3.36bn resulting into 79.4%. On the other hand, cumulative Conditional Grant Transfers receipts was Ushs 14.9bn equivalent to 73%. There was under performance from UWEP. Budget support from Development Partners amounted to Ushs 657.3mn out of Ushs 660mn, there was good performance by UNICEF. The overall performance from Donor Funding was at 99.6%. The off-budget support from IPs and Development Partners including classrooms, staff houses, VIP latrines, HC Wards, Water and Sanitation, capacity building and systems strengthening, is acknowledged from World Vision, UNHCR, IDI, METS and GAPP to mention but a few. The off-budget support is more than Ushs 5bn.

**Planned Revenues for next FY**

The Total Resource Inflows in FY 2018/19 will amount to Ushs 25.6bn representing a decrease of Ushs 3.23bn below the FY 2017/18 due to the creation of Kikuube District out of Hoima. Local Revenue collections from both the District and Lower Local Governments will amount to Ushs 1.11bn (4.3%) representing a decrease of Ushs 1.5bn (57.4%) over the FY 2017/18. Central Government Transfers are projected at Ushs 23.3bn or 90.9% of the Total Budget, while Ushs 1.49bn (5.8%) is Donor Budget support; the amount of Donor Funding under off-budget support or project support and below the budget line is over Ushs. 5bn, this envisaged to be provided from Development Partners like GAPP, World Vision, UNHCR, IDI, URC, LARA, ARSDP etc. Ushs 2.4bn (11.3%) will come from Lower Local Governments financing.

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,495,450	2,918,792	6,412,208
Finance	632,945	664,288	257,977
Statutory Bodies	771,506	622,883	653,208
Production and Marketing	760,909	762,998	1,438,695
Health	5,039,874	3,458,025	4,493,716
Education	12,687,850	9,572,774	8,146,675
Roads and Engineering	1,779,596	1,224,083	1,271,125

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Water	755,902	663,093	778,660
Natural Resources	297,303	190,583	1,025,784
Community Based Services	1,094,110	475,568	594,835
Planning	397,945	194,345	452,262
Internal Audit	113,926	72,302	52,991
<b>Grand Total</b>	<b>28,827,315</b>	<b>20,819,734</b>	<b>25,578,135</b>
<i>o/w: Wage:</i>	14,822,225	11,066,158	9,994,898
<i>Non-Wage Recurrent:</i>	9,699,219	6,986,157	7,704,949
<i>Domestic Devt:</i>	3,645,752	2,327,410	6,379,923
<i>Donor Devt:</i>	660,119	440,009	1,498,364

**Expenditure Performance by end of March FY 2017/18**

Notwithstanding the revenue out turns the performance of the expenditure categories during the three quarters remained below projections due to administrative delays of award of contracts which affected some expenditure categories coupled with delayed receipt of Other Government Transfers especially UWEP and YLP funds. A total of Ushs 20.4bn was spent compared to Ushs 20.8bn released. The most affected aggregate were Capital Expenditures. There was relatively high absorption rates of over 90% across the budget in the three quarters of the FY 2017/18. In terms of release at departmental expenditure, generally all departments demonstrated strong absorptive capacity by the end March 2018, with the exception of Water and Community Based Services at 21% and 46% respectively. The poor absorptive capacity of these two departments was due to most of their activities are of capital expenditure that requires contract awards; and approval of the projects by the MoGLSD in the case of UWEP and YLP funds

**Planned Expenditures for the FY 2018/19**

The Budget for the FY 2018/19 forms Year 4 of implementation of Hoima DDP II. The planned expenditures total to Ushs 25.6bn out of this Ushs 23.3bn (90.9%) is from CG Transfers, Donor funding is 1.49bn (5.1%) and Local Revenue is 1.114bn (5.1%). The Budget is further subdivided into Recurrent Wage - Ushs 9.99bn (39.0%), Recurrent Non Wage Ushs 7.7bn (30.08%) and Development Ushs 7.9bn (30.8%). Sector interventions will focus on addressing key binding constraints to service delivery and social economic transformation as identified in the DDP. However, the budget for the FY 2018/19 comes when the District is facing new challenges including the nascent Oil and Gas industry, the creation of a new district out of Hoima, the refugee emergency from the DRC, some of which were not envisaged at the time of finalizing the DDP II. In line with the objectives of the DDP and the overall Development Agenda that takes into account the Sustainable Development Guidelines and 2030 Agenda; the cross cutting issues in the DDP such as Gender Equity and Social Inclusion, HIV/AIDS and Climate Change, the priority interventions of the Budget Strategy for the FY 2018/19 will be in the following areas: increasing agricultural productivity, removing infrastructure constraints, Gender, Equity and Social Inclusion; and improving efficiency of public service delivery.

**Medium Term Expenditure Plans**

Improving the condition of district roads to at least 80% through periodic roads maintenance and rehabilitation of roads. The key interventions are in Socio-Economic Services and Infrastructure under Education, Health and Water Sectors to ensure that quality human resources are developed and engaged in the local economy. There will also be key interventions in Sustainable Environment Management and Economic Empowerment through Livelihood Programs. The challenges include high dropout rates, low pass rates, high rates of teacher absenteeism in the rural schools. Priority is also given to addressing the challenges of OVCs and poor maternal indicators, weaknesses in the drug management system, health infrastructure and human resources. In the water sector, focus is on ensuring achieving and surpassing the DDP Goal and commitments under the SDG 6, this will be done through enhancing strategic investments to increase safe water for human consumption taking into consideration those sub counties below the national average. In conclusion, the District is to strengthen the achievement of the DDP Objectives, and Agenda 2030 through attainment of SDGs especially 1 to 6.

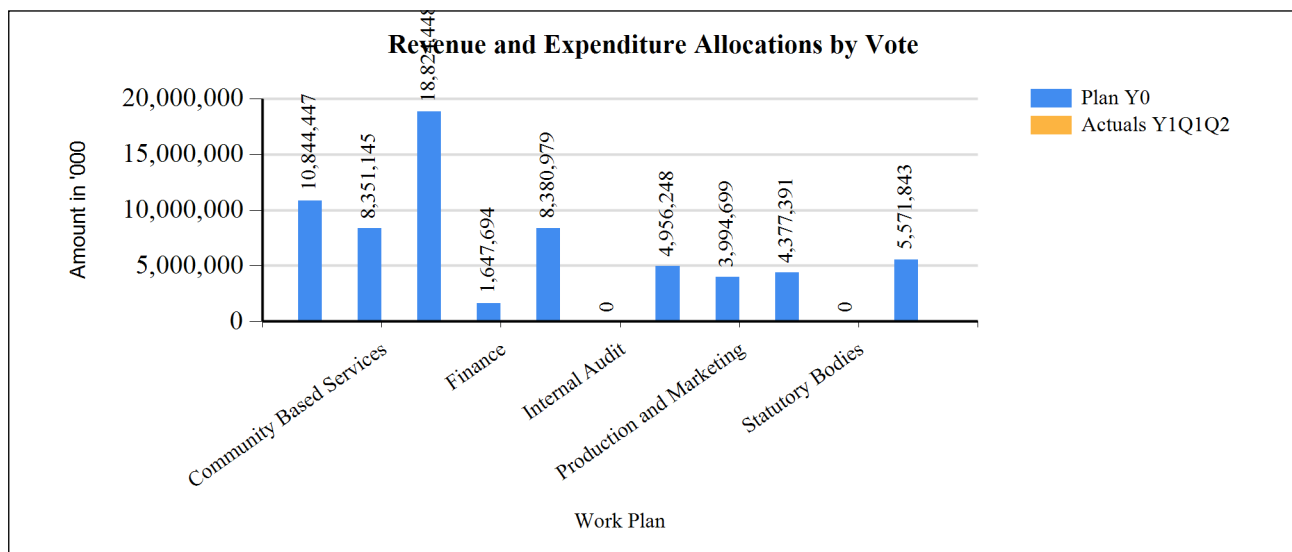
**Challenges in Implementation**

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Inadequate wage bill for sufficient manpower, insufficient resources and lack of gender disaggregated data especially with the creation of Kikuube District are some of the major challenges constraining implementation of future plans. The other challenges include heavy work load due to under staffing in many of the District Departments and service delivery centres. Heads of Departments require complementary community priorities to feed into the budgeting process which in most cases is unavailable and unreliable due to lack of legitimate Lower Local Councils. This kind of participatory planning would help in capturing multi-sectoral, inter-sectoral and intra-sectoral synergies, and complementarities from both the non-state actors and the LLGs and contribute to the District's growth and transformation in a more coherent manner. Gender disaggregated data is not readily available to examine the differences in men's and women's lives and other vulnerable groups and localities to identify the potential impact of plans and programmes in relation to these differences.

## G1: Graph on the revenue and expenditure allocations by Department



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>2,608,849</b>	<b>1,632,079</b>	<b>1,111,732</b>
Animal & Crop Husbandry related Levies	260,935	99,366	105,070
Business licenses	215,820	176,002	107,910
Educational/Instruction related levies	2,000	0	2,000
Inspection Fees	3,000	0	0
Land Fees	383,990	98,400	101,995
Liquor licenses	7,563	450	7,563
Local Hotel Tax	4,000	0	2,000
Local Services Tax	198,960	149,207	99,480
Lock-up Fees	0	0	2,000
Market /Gate Charges	678,395	738,571	482,409
Occupational Permits	13,310	12,146	3,310
Other Fees and Charges	95,662	240,181	0

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Park Fees	10,500	795	10,500
Property related Duties/Fees	186,494	11,562	16,494
Quarry Charges	2,000	0	2,000
Refuse collection charges/Public convenience	0	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	0	1,000
Registration of Businesses	6,000	1,950	6,000
Rent & Rates - Non-Produced Assets – from private entities	156,000	3,000	156,000
Royalties	5,000	0	5,000
Sale of (Produced) Government Properties/Assets	330,000	95,370	0
Sale of Land	0	0	0
Sale of non-produced Government Properties/assets	10,000	5,080	0
Stamp duty	38,720	0	0
<b>2a. Discretionary Government Transfers</b>	<b>3,367,495</b>	<b>2,704,801</b>	<b>2,141,382</b>
District Discretionary Development Equalization Grant	671,394	671,394	312,012
District Unconditional Grant (Non-Wage)	983,486	737,615	665,948
District Unconditional Grant (Wage)	1,435,905	1,076,929	952,456
Urban Discretionary Development Equalization Grant	45,327	45,327	43,425
Urban Unconditional Grant (Non-Wage)	96,952	72,714	79,206
Urban Unconditional Grant (Wage)	134,431	100,823	88,335
<b>2b. Conditional Government Transfer</b>	<b>20,424,663</b>	<b>14,882,988</b>	<b>15,163,146</b>
General Public Service Pension Arrears (Budgeting)	410,099	410,099	429,373
Gratuity for Local Governments	579,349	434,512	872,277
Pension for Local Governments	1,302,920	977,190	1,367,219
Salary arrears (Budgeting)	91,608	91,608	22,745
Sector Conditional Grant (Non-Wage)	3,557,827	1,804,192	1,892,340
Sector Conditional Grant (Wage)	13,251,890	9,938,917	8,954,107
Sector Development Grant	1,042,332	1,042,332	1,604,034
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
Transitional Development Grant	170,638	170,638	21,053
<b>2c. Other Government Transfer</b>	<b>1,766,189</b>	<b>1,762,301</b>	<b>5,663,510</b>
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	69,459
Development Response to Displacement Impacts Project (DRDIP)	0	0	3,951,723
National Medical Stores (NMS)	870,000	670,940	359,840
Northern Uganda Social Action Fund (NUSAF)	0	0	0
Other	163,093	65,554	0
Support to PLE (UNEB)	11,552	0	15,340
Support to Production Extension Services	0	153,139	0
Uganda Road Fund (URF)	0	666,085	895,546

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Uganda Women Entrepreneurship Program(UWEP)	340,073	3,106	167,603
Youth Livelihood Programme (YLP)	381,471	203,478	204,000
<b>3. Donor</b>	<b>660,119</b>	<b>657,316</b>	<b>1,498,364</b>
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	476,119	251,555	669,364
Global Fund for HIV, TB & Malaria	0	0	121,000
United Nations High Commission for Refugees (UNHCR)	0	0	118,000
World Health Organisation (WHO)	0	0	300,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	140,000
United States Agency for International Development (USAID)	0	0	150,000
Infectious Diseases Institute (IDI)	120,000	0	0
Others	64,000	405,761	0
<b>Total Revenues shares</b>	<b>28,827,314</b>	<b>21,639,486</b>	<b>25,578,135</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

The total Locally Raised Revenues inflows in the FY 2017/18 are projected to amount to Ushs 2.6bn; out of this Ushs 1.63 billion had been realized by the end of the Third Quarter FY 2017/18; translating into 62.7% of the total budget under the local revenues. The shortfall was mainly due to the Court Injunction arising out of the BUKITAREPA Petition that halted all land transactions in Bunyoro. There was mixed performance on sources of revenues. There was very good performance under Occupational Permits; Local Service Tax ; Market/Gate Charges, Business Licenses and other fees and charges; this was because these sources privately tendered out; hence increasing the collection efficiency.

**Central Government Transfers**

Ushs 25.6bn was budgeted to be released from Central Government Transfers and by the end of March 2018, a total of Ushs 19.4bn had been received by the District resulting into a 75.8% performance. However, there were some deviations in receipts of grants, for instance no releases had been realized from UWEP funds on the other hand all the funds (100%) had been released on the other hand all the budgeted funds under Sector Development Grants, Transitional Development Grants and DDEG; the General Public Service Pension Arrears (Budgeting), Salary Arrears were too released 100% thus exhibiting both good performance of releases and some poor performance.

**Donor Funding**

Ushs 660 million of budget support from Donor Funding had been envisaged for the FY 2017/18, however, at the end of Quarter 3 a total of Ushs 657.3 million translating into 99.6% of the planned annual budget. This relatively good performance was due to the end of the Financial Year of most of the Donor Agencies. However, the bulk of the disbursements was from UNICEF and GAVI for mass immunization campaign. There are a number of projects and activities that are implemented by Donors under the off-budget support e.g. classrooms, staff houses, and VIP latrines by World Vision, boreholes drilled by World Vision and Uganda Red Cross, mini theatre by IDI, UNHCR and its IPs have carried out both humanitarian and development projects in the Refugee Settlement and the Host Community. Community Library and the Youth Resource Centre (CTA) sponsored by ReHOPE under UNHCR are nearing completion. GAPP has trained and supported the DLG in revenue mobilization, financial management, procurement, DPAC training and planning and budgeting.

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**



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Locally Raised Revenues collections by both the District Local Government and the Lower Local Governments is projected to decrease from Ushs 2.61bn in FY 2017/18 to Ushs 1.11bn in FY 2018/19 because of the creation of Kikuube District. The major sources of revenue will continue to be Local Service Tax, Land Fees, Business Licenses, Market and Gate Charges; and Animal and Crop Husbandry related Levies. The major reason for the stagnancy in the local revenue collection is that the tax collection system is not responsive to economic growth in the District. It is inelastic by nature and due to some administrative issues. The main reasons for the weaknesses are a dominant agriculture sector as a share of the local economy, challenges in the tax administration due to a big informal sector, which leads to leakages in the tax administration system, reluctance and resistance of most taxpayers to pay taxes and fees; and the abolition of CESS tax among others.

## Central Government Transfers

Central Government Grants IPFs indicate that for Vote 509, only Ushs 22.99 billion as a result of some funds that were allocated to the created Kikuube District. These have affected resource allocation to the district and planning for FY 2018/19 generally. These funds are further subdivided to Ushs 2.14 billion under Discretionary Funding translating into 8.31%; Recurrent Non Wage Ushs 7.74billion i.e. 30.0% and Recurrent Wage of Ushs. 9.99billion which is 39.0% ; and Domestic Development of Ushs 6.39 translating into 27.8% of the total CG Transfers. The Domestic Development has exponentially improved from FY 2017/18 Ushs 2.3bn due to DRDIP which will be shared with Kikuube District; in the Sub Counties of Kyangwali, Kabwoya and Buseruka in Hoima.

## Donor Funding

Donor funding for budget support is projected to increase from Ushs 0.66 billion to Ushs 1.498 billion, translating into a 127% increment. This is due to UNICEF declaring Hoima District as a core, most Donors will still route their funding for Kikuube district under Hoima because their FY goes up to the end of December, and renewal of other projects under IDI, Global Fund, etc Given that we don't have a direct control over external resources earmarked for project support under the Albertine Region Sustainable Development Project (ARSDP); UNHCR and its IPs, World Vision, Uganda Red Cross and a multitude of other Development Partners and Private Sector in the District; these are excluded to obtain the District Local Government's Budget Resource Envelope.

However, UNHCR will equip the CTA and the Community Library at Kasingo; World Vision will construct staff houses and classrooms in Kyabigambire Sub County; GAPP will provide in kind about Ushs 40 million to support integrated planning, support Inter Agency Coordination meetings, 4 Barazas and Multi-Sectoral Monitoring visits.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	453,730	495,566	695,853
District Production Services	269,736	158,852	730,975
District Commercial Services	37,443	5,849	11,866
<b><i>Sub- Total of allocation Sector</i></b>	<b>760,909</b>	<b>660,267</b>	<b>1,438,695</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,115,705	831,216	1,089,194
District Engineering Services	663,891	338,599	181,931
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,779,596</b>	<b>1,169,815</b>	<b>1,271,125</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	9,085,439	6,672,509	5,375,837
Secondary Education	2,522,104	1,352,187	1,536,027
Skills Development	619,718	106,456	821,622

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Education & Sports Management and Inspection	455,590	196,057	408,189
Special Needs Education	5,000	0	5,000
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>12,687,850</i></b>	<b><i>8,327,209</i></b>	<b><i>8,146,675</i></b>
<b>Sector: Health</b>			
Primary Healthcare	4,420,351	2,883,627	4,481,383
Health Management and Supervision	619,523	456,224	12,333
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,039,874</i></b>	<b><i>3,339,850</i></b>	<b><i>4,493,716</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	755,902	140,904	778,660
Natural Resources Management	297,303	160,033	1,025,784
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,053,204</i></b>	<b><i>300,938</i></b>	<b><i>1,804,444</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,094,110	415,887	594,835
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,094,110</i></b>	<b><i>415,887</i></b>	<b><i>594,835</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,495,450	2,870,973	6,412,208
Local Statutory Bodies	771,506	622,867	653,208
Local Government Planning Services	397,945	188,189	452,262
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,664,901</i></b>	<b><i>3,682,030</i></b>	<b><i>7,517,678</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	632,945	664,285	257,977
Internal Audit Services	113,926	72,302	52,991
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>746,871</i></b>	<b><i>736,587</i></b>	<b><i>310,968</i></b>

# Vote: 509 Hoima District

# FY 2018/19

## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,266,683</b>	<b>2,705,982</b>	<b>3,956,126</b>
District Unconditional Grant (Non-Wage)	115,686	57,843	56,460
District Unconditional Grant (Wage)	401,652	383,847	769,696
General Public Service Pension Arrears (Budgeting)	410,099	410,099	429,373
Gratuity for Local Governments	579,349	434,512	872,277
Locally Raised Revenues	230,278	119,882	174,434
Multi-Sectoral Transfers to LLGs_NonWage	1,070,698	202,688	175,587
Multi-Sectoral Transfers to LLGs_Wage	64,393	28,314	0
Pension for Local Governments	1,302,920	977,190	1,367,219
Salary arrears (Budgeting)	91,608	91,608	22,745
Urban Unconditional Grant (Wage)	0	0	88,335
<b>Development Revenues</b>	<b>228,767</b>	<b>212,810</b>	<b>2,456,082</b>
District Discretionary Development Equalization Grant	27,661	19,343	12,949
Multi-Sectoral Transfers to LLGs_Gou	51,105	43,467	6,444
Other Transfers from Central Government	0	0	2,436,689
Transitional Development Grant	150,000	150,000	0
<b>Total Revenue Shares</b>	<b>4,495,450</b>	<b>2,918,792</b>	<b>6,412,208</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	466,046	412,161	858,031
Non Wage	3,800,637	2,293,752	3,098,095
<b>Development Expenditure</b>			
Domestic Development	228,767	165,060	2,456,082
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,495,450</b>	<b>2,870,973</b>	<b>6,412,208</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 509 Hoima District

# FY 2018/19

The Administration sub sector has budgeted for resources in the FY 2018/19 to ensure effective and efficient use of District Resources for better service delivery. The department has projected to receive Ushs 6.413 billion, of which Ushs 1.37 billion is allocated to pension and Ushs 872.3 million for gratuity, Pension Arrears of Ushs 429.4 . Out of the total amount Ushs 243.4 is for the LLGs implementation under the Administration Department. Ushs 174 million will be realized from local revenues, Ushs 858 million from unconditional district wage.

is for wage, and Ushs 2.456 billion

for development expenditure mainly to cater for DRDIP Projects under OPM. Urban unconditional wage 88 million, though this urban wage is insufficient to cater for Kigorobya Town Council., Urban and district wage as reflected on the IPFs.

The funds are allocated to the following outputs: Operation of the Administration Department - Ushs 201.3m; Human Resources Management - Ushs 2.9bn including all the decentralized wage; Capacity Building - Ushs 12.8m; Supervision of Sub County Programme Implementation - Ushs 16.7m; Public Information - Ushs 6.5m; Office Support Services - Ushs 6.0m; Records Management - Ushs 131.m; and Procurement Services - Ushs 35.6m of the proposed expenditure budget.

IPF Salaries provided covers only third of the staff in post and other cost cover half of the district programs and projects.

## Workplan Title : Finance

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>456,088</b>	<b>663,993</b>	<b>257,977</b>
District Unconditional Grant (Non-Wage)	106,031	79,523	50,415
District Unconditional Grant (Wage)	132,681	96,704	0
Locally Raised Revenues	99,083	61,537	71,238
Multi-Sectoral Transfers to LLGs_NonWage	86,855	414,120	136,324
Multi-Sectoral Transfers to LLGs_Wage	31,438	12,108	0
<b><i>Development Revenues</i></b>	<b>176,856</b>	<b>295</b>	<b>0</b>
Locally Raised Revenues	172,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	4,856	295	0
<b>Total Revenue Shares</b>	<b>632,945</b>	<b>664,288</b>	<b>257,977</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	164,119	108,812	0
Non Wage	291,970	555,178	257,977
<b><i>Development Expenditure</i></b>			
Domestic Development	176,856	295	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>632,945</b>	<b>664,285</b>	<b>257,977</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 509 Hoima District****FY 2018/19**

The Finance Sub Sector budget will fund interventions for strengthening the financial system regulatory environment, ensure efficient use of district resources for service delivery, ensure efficiency in the implementation of a broad Financial Reforms agenda. The department will receive funding of Ushs 257.98 million from locally raised revenue, unconditional grant non wage and including multi-sectoral transfers for LLGs, the allocations have generally been slightly reduced compared to the FY 2017/18 levels. For 2018/2019 FY The department will mainly operate from Locally raised revenues, District unconditional grant wage and Non -Wage and recurrent expenditures will be under Wage and Non Wage and also on Domestic development.

The bulk of the funding is for Lower Local Governments (LLGs) i.e. Ushs 136.5 million to cater for Lower Local Services. GAPP will offer off-budget support in terms of capacity building in revenue mobilization.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>743,151</b>	<b>620,883</b>	<b>653,208</b>
District Unconditional Grant (Non-Wage)	226,413	167,462	239,005
District Unconditional Grant (Wage)	223,728	95,701	182,760
Locally Raised Revenues	276,034	243,690	136,613
Multi-Sectoral Transfers to LLGs_NonWage	16,976	114,030	94,830
<b>Development Revenues</b>	<b>28,355</b>	<b>2,000</b>	<b>0</b>
Locally Raised Revenues	26,355	2,000	0
Multi-Sectoral Transfers to LLGs_Gou	2,000	0	0
<b>Total Revenue Shares</b>	<b>771,506</b>	<b>622,883</b>	<b>653,208</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	223,728	95,686	182,760
Non Wage	519,423	525,182	470,448
<b>Development Expenditure</b>			
Domestic Development	28,355	2,000	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>771,506</b>	<b>622,867</b>	<b>653,208</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 509 Hoima District

# FY 2018/19

The Estimated Budget for the Statutory Bodies Department for FY2018/19 is Ushs 653.2 million including multisectoral transfers from LLGs. The composition of the budget by expenditure category is as follows: Wage will constitute Ushs 182,76 million, non wage recurrent Ushs 440.44 million and Development Ushs 30 million.

Despite the creation of a new District out of Hoima there has not been a substantive reduction in the funds to be remitted to the Sector, because only 9 members will be removed from the Council. Secondly, the introduction of allowances to LLG Councillors has further boosted the resources flowing to the Sector. The bulk of the resources to the Sector are recurrent due to the nature of services and the mandate of the Sector.

GAPP will offer off-budget support to the Sub Sector in terms of training the District and Lower Local Councils and DPAC for improved performance.

the Sub Sector will use the resources to guide budget outputs to ensure a culture of increasing citizens demand for accountability and value for money in service delivery.

## Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>619,768</b>	<b>654,473</b>	<b>740,951</b>
District Unconditional Grant (Non-Wage)	5,657	4,243	15,567
District Unconditional Grant (Wage)	108,945	84,608	0
Locally Raised Revenues	28,053	0	15,835
Multi-Sectoral Transfers to LLGs_NonWage	30,898	38,839	15,088
Other Transfers from Central Government	0	192,122	0
Sector Conditional Grant (Non-Wage)	92,871	69,653	210,489
Sector Conditional Grant (Wage)	353,345	265,009	483,972
<b>Development Revenues</b>	<b>141,140</b>	<b>108,525</b>	<b>697,743</b>
District Discretionary Development Equalization Grant	13,831	13,831	21,947
Multi-Sectoral Transfers to LLGs_Gou	32,615	0	12,420
Other Transfers from Central Government	0	0	568,138
Sector Development Grant	94,694	94,694	95,239
<b>Total Revenue Shares</b>	<b>760,909</b>	<b>762,998</b>	<b>1,438,695</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	462,290	349,616	483,972
Non Wage	157,480	273,083	256,979
<b>Development Expenditure</b>			
Domestic Development	141,140	37,568	697,743
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>760,909</b>	<b>660,267</b>	<b>1,438,695</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 509 Hoima District

# FY 2018/19

Under the Agricultural Sector, focus will be on addressing the challenges of very low production and productivity. The challenges will be addressed through Commodity Based Approach. This will be done by supporting farmers to improve agricultural practices, use of better agricultural technology and inputs and addressing disease and pest prevalence. Special attention will be paid to women and men who are vulnerable. The department has projected to receive a total of Ushs 1.439 billion for the FY 2018/2019. This budget will be broken into wage, recurrent and development expenditures. The distribution of revenues are: Wage (483,972,218), Non-Wage (210,488,999), District Production and Marketing Office (28,721,067), Commercial Services (12,465,967), Agricultural Extension - Non-wage 169,301,965), PMG-Development (56,567,726) and Agricultural Extension Development (38,671,875) and funds for DRDIP Ushs 568.1 million. The expenditure lines will be as per the five sub sectors in the department. These are Crop sub-sector, Livestock sub-sector, Fisheries sub sector, Commercial Services and Entomology.

The Production Department will benefit from Off-Budget Support from IPs and Development Partners such as AAH, HODFA, HOCADEO in the District totaling to over Ushs 500 million.

## Workplan Title : Health

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,340,218</b>	<b>2,957,740</b>	<b>3,454,613</b>
Locally Raised Revenues	0	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	32,321	33,518	26,582
Other Transfers from Central Government	870,000	345,799	359,840
Sector Conditional Grant (Non-Wage)	315,461	236,596	141,379
Sector Conditional Grant (Wage)	3,122,436	2,341,827	2,921,812
<b>Development Revenues</b>	<b>699,656</b>	<b>500,285</b>	<b>1,039,103</b>
District Discretionary Development Equalization Grant	40,547	40,547	0
Donor Funding	471,430	353,850	991,000
Locally Raised Revenues	0	8,390	0
Multi-Sectoral Transfers to LLGs_Donor	0	350	0
Multi-Sectoral Transfers to LLGs_Gou	24,586	31,593	0
Other Transfers from Central Government	163,093	65,554	0
Sector Development Grant	0	0	48,103
<b>Total Revenue Shares</b>	<b>5,039,874</b>	<b>3,458,025</b>	<b>4,493,716</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,122,436	2,330,983	2,921,812
Non Wage	1,217,072	552,644	532,801
<b>Development Expenditure</b>			
Domestic Development	228,936	102,380	48,103
Donor Development	471,430	353,843	991,000
<b>Total Expenditure</b>	<b>5,039,874</b>	<b>3,339,850</b>	<b>4,493,716</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 509 Hoima District

# FY 2018/19

In the Health Sector priority will be given to addressing the challenges of poor child and maternal indicators, weaknesses in the drug management, health infrastructure, and personnel. Further improvements in the management for essential medicines, vaccines and other health supplies. The budget will be funded by both the government and donors. The total Revenue for the FY 2018/2019 is Shs 4.494 billion of which Recurrent Revenues is Ushs 3.455bn and Development Revenue is Ushs 1.039 billion . Financing of the Health Sector for the FY 2018/19 has reduced by only 7% from Ushs 5.04bn to Ushs 4.699bn despite the creation of Kikuube District.; this is mainly due to Salary Enhancement for the Health Workers; and increased funding for the Development Budget.

## Workplan Title : Education

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,013,722</b>	<b>8,856,947</b>	<b>7,084,719</b>
District Unconditional Grant (Non-Wage)	0	0	24,897
District Unconditional Grant (Wage)	85,892	62,787	0
Locally Raised Revenues	64,676	74,168	27,980
Multi-Sectoral Transfers to LLGs_NonWage	17,766	16,093	15,836
Other Transfers from Central Government	11,552	0	15,340
Sector Conditional Grant (Non-Wage)	2,057,728	1,371,818	1,452,344
Sector Conditional Grant (Wage)	9,776,109	7,332,081	5,548,323
<b>Development Revenues</b>	<b>674,128</b>	<b>715,827</b>	<b>1,061,955</b>
Donor Funding	0	52,000	65,430
Locally Raised Revenues	172,000	182,375	0
Multi-Sectoral Transfers to LLGs_Gou	102,291	81,615	30,111
Sector Development Grant	399,837	399,837	966,414
<b>Total Revenue Shares</b>	<b>12,687,850</b>	<b>9,572,774</b>	<b>8,146,675</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,862,000	7,190,829	5,548,323
Non Wage	2,151,722	1,034,455	1,536,396
<b>Development Expenditure</b>			
Domestic Development	674,128	101,925	996,525
Donor Development	0	0	65,430
<b>Total Expenditure</b>	<b>12,687,850</b>	<b>8,327,209</b>	<b>8,146,675</b>

## Narrative of Workplan Revenues and Expenditure



# Vote: 509 Hoima District

# FY 2018/19

Under Education Sector, the Budget will prioritize strengthening the monitoring and supervision functions to address quality related issues such as inability of children especially the girl child, PWDs and rural schools to enhance gender, equity and social inclusion; high drop outs rates, high rates of teacher absenteeism. In financial year 2017/2018 our total budget was Ushs 12.687bn however, in this financial year 2018/2019 we plan to spend Ushs 8.146 billion shillings but this does not include the District unconditional grant wage which was not allocated to the department because its aggregated in the Administration Department. Of this, Shs 1.271 billion is planned for Capital Development projects. The rest of the funds will go to wage and non-wage grant expenditures.

The Department has a number of off-budget activities that will be undertaken by NGOs, Donors and Central Government e.g. World Vision will construct staff houses and classrooms in Kyabigambire; UNICEF is for ECD and USAID under LARA for Early Grade Learning.

## Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,024,833</b>	<b>880,653</b>	<b>1,137,659</b>
District Unconditional Grant (Non-Wage)	10,445	44,834	0
District Unconditional Grant (Wage)	73,286	73,025	0
Locally Raised Revenues	0	0	181,931
Multi-Sectoral Transfers to LLGs_NonWage	1,616	42,737	60,183
Multi-Sectoral Transfers to LLGs_Wage	15,884	3,971	0
Other Transfers from Central Government	0	716,085	895,546
Sector Conditional Grant (Non-Wage)	923,602	0	0
<b>Development Revenues</b>	<b>754,763</b>	<b>343,431</b>	<b>133,465</b>
District Discretionary Development Equalization Grant	166,914	57,511	80,000
Locally Raised Revenues	384,100	221,649	0
Multi-Sectoral Transfers to LLGs_Gou	203,749	36,760	53,466
Other Transfers from Central Government	0	27,511	0
<b>Total Revenue Shares</b>	<b>1,779,596</b>	<b>1,224,083</b>	<b>1,271,125</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	73,286	76,997	0
Non Wage	870,367	749,387	1,137,659
<b>Development Expenditure</b>			
Domestic Development	835,943	343,431	133,465
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,779,596</b>	<b>1,169,815</b>	<b>1,271,125</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 509 Hoima District****FY 2018/19**

The priority under the Roads Sub Sector is to improve the roads for economic and social transformation. The target is at least 80% of the District roads in fair to good condition. The proposed Roads and Engineering budget for FY 2018/19 is Ushs 1.27 billion including the funds to be transferred to LLGs for Community Access Roads and Urban Roads for Kigorobya Town Council. The bulk of these funds are for rural roads maintenance both mechanized and manual maintenance. Ushs 189.1 million is from locally raised revenues for District HQs construction at Kasingo. However the department budget does not include 89.17m for wage due to a shortage in the IPFs. The Community Access Roads maintenance has an IPF of Ushs 113.7 for LLGs including both Rural and Urban roads. On the other hand Ushs 80million has been earmarked for rehabilitation of District Roads.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>88,387</b>	<b>59,882</b>	<b>43,168</b>
District Unconditional Grant (Wage)	27,269	14,640	0
Multi-Sectoral Transfers to LLGs_NonWage	795	0	9,296
Sector Conditional Grant (Non-Wage)	42,323	31,742	33,872
Support Services Conditional Grant (Non-Wage)	18,000	13,500	0
<b>Development Revenues</b>	<b>667,515</b>	<b>603,211</b>	<b>735,493</b>
District Discretionary Development Equalization Grant	0	0	3,187
Donor Funding	28,000	0	193,245
Locally Raised Revenues	0	12,056	0
Multi-Sectoral Transfers to LLGs_Gou	71,076	22,717	23,731
Sector Development Grant	547,801	547,801	494,277
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>755,902</b>	<b>663,093</b>	<b>778,660</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,269	13,842	0
Non Wage	61,118	25,222	43,168
<b>Development Expenditure</b>			
Domestic Development	639,515	101,841	542,248
Donor Development	28,000	0	193,245
<b>Total Expenditure</b>	<b>755,902</b>	<b>140,904</b>	<b>778,660</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 509 Hoima District

# FY 2018/19

Under the Water Sub Sector focus will be in ensuring that rural population without sustainable access to safe water and basic sanitation; access safe water. This will be done through enhancing strategic investments to increase access to safe water for human consumption by constructing mini-piped water schemes in the water stressed and under served sub counties. Priority will be given to those parishes with with low safe water coverage below the national average. The sector will receive Shs. 796.6 from the following sources: Non-wage: Shs 55.6mn, Govt Development: Shs. 547.8mn. Out of the development funds Shs.336.1mn will be used to put up new water sources and Shs.74.1mn will be used to rehabilitate broken down boreholes.

The Department will also receive funding for sanitation and hygiene under Transitional Development Grant of Ushs 21. 05 million and another Ushs 18 million under Support Services Conditional Grant (Non Wage) to cater for O&M of piped water system of Kaiso in Buseruka sub-county. And funds from UNICEF for rehabilitation of water systems

The bulk of funding is for capital development

## Workplan Title : Natural Resources

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>274,686</b>	<b>168,459</b>	<b>65,947</b>
District Unconditional Grant (Non-Wage)	36,261	22,663	26,261
District Unconditional Grant (Wage)	151,964	98,854	0
Locally Raised Revenues	59,844	25,945	26,114
Multi-Sectoral Transfers to LLGs_NonWage	8,209	5,837	7,911
Multi-Sectoral Transfers to LLGs_Wage	5,240	1,550	0
Other Transfers from Central Government	0	3,735	0
Sector Conditional Grant (Non-Wage)	13,167	9,875	5,662
<b>Development Revenues</b>	<b>22,618</b>	<b>22,123</b>	<b>959,836</b>
District Discretionary Development Equalization Grant	13,831	13,831	2,000
Multi-Sectoral Transfers to LLGs_Gou	8,787	1,980	10,940
Other Transfers from Central Government	0	6,313	946,896
<b>Total Revenue Shares</b>	<b>297,303</b>	<b>190,583</b>	<b>1,025,784</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	157,205	90,671	0
Non Wage	117,480	66,112	65,947
<b>Development Expenditure</b>			
Domestic Development	22,618	3,250	959,836
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>297,303</b>	<b>160,033</b>	<b>1,025,784</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 509 Hoima District

# FY 2018/19

The main focus is to enhance the capacity of communities to plan, implement and monitor watershed management interventions in targeted sub catchments; communities sustainably manage and rehabilitation, Waaki and Wambabya sub catchments Other planned outputs will include promotion of best practices; pollution prevention, wetlands degradation and enforce compliance. The Natural Resources Department budget has greatly reduced, this is mainly due to the break away of new Kikuube District. It will receive Ushs 1.025 billion however, the bulk of the funding is for DRDIP for both districts of Hoima and The Department will largely depend on the locally raised revenues and Sector Conditional Recurrent Non Wage for the FY 2018/19.

The bulk of the funding is from DRDIP for both Kikuube and Hoima Districts for Sustainable Environment Management.

## Workplan Title : Community Based Services

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>360,426</b>	<b>256,241</b>	<b>120,963</b>
District Unconditional Grant (Non-Wage)	40,856	25,535	30,000
District Unconditional Grant (Wage)	141,848	109,388	0
Locally Raised Revenues	36,626	9,000	26,146
Multi-Sectoral Transfers to LLGs_NonWage	23,305	26,533	16,223
Multi-Sectoral Transfers to LLGs_Wage	5,115	1,279	0
Sector Conditional Grant (Non-Wage)	112,676	84,507	48,594
<b>Development Revenues</b>	<b>733,684</b>	<b>219,327</b>	<b>473,872</b>
District Discretionary Development Equalization Grant	0	0	6,813
District Unconditional Grant (Non-Wage)	0	0	6,615
Multi-Sectoral Transfers to LLGs_Gou	12,140	12,743	88,841
Other Transfers from Central Government	721,544	206,584	371,603
<b>Total Revenue Shares</b>	<b>1,094,110</b>	<b>475,568</b>	<b>594,835</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	146,963	110,666	0
Non Wage	213,463	85,894	120,963
<b>Development Expenditure</b>			
Domestic Development	733,684	219,327	473,872
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,094,110</b>	<b>415,887</b>	<b>594,835</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 509 Hoima District

# FY 2018/19

The CBS Sector contributes to all DDP Objectives, but in the FY 2018/19 will particularly focus on promoting gender equality and women empowerment by ensuring equitable access to opportunities and participation in the development, reduction of GBV, promotion of women rights; increase protection of workers through improved compliance with labour standards and expand social protection measures to vulnerability. And promote positive culture values, norms and practices. The Department is set to receive a total of Ushs 594.8 million for both recurrent and development. At least 70% of the community development services non wage grant will be transferred directly to the lower local governments.

Ushs 473.9 million has been earmarked for development from UWEP (Ushs 167.6 million), YLP (Ushs 204 million); and Ushs 13.4million from DDEG to cater for IGAs for PWDs.

## Workplan Title : Planning

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>219,556</b>	<b>154,759</b>	<b>131,524</b>
District Unconditional Grant (Non-Wage)	74,994	56,246	50,097
District Unconditional Grant (Wage)	45,069	27,320	0
Locally Raised Revenues	99,493	52,445	81,427
Other Transfers from Central Government	0	18,749	0
<b>Development Revenues</b>	<b>178,390</b>	<b>39,585</b>	<b>320,738</b>
District Discretionary Development Equalization Grant	17,701	1,407	2,590
Donor Funding	160,689	33,809	248,689
Locally Raised Revenues	0	4,370	0
Other Transfers from Central Government	0	0	69,459
<b>Total Revenue Shares</b>	<b>397,945</b>	<b>194,345</b>	<b>452,262</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	45,069	27,320	0
Non Wage	174,487	127,438	131,524
<b>Development Expenditure</b>			
Domestic Development	17,701	4,370	72,049
Donor Development	160,689	29,061	248,689
<b>Total Expenditure</b>	<b>397,945</b>	<b>188,189</b>	<b>452,262</b>

## Narrative of Workplan Revenues and Expenditure

The District Planning work plan is slated to receive Ushs 452.262 million. The composition of the expenditure by expenditure category is as follows: Recurrent Non Wage Expenditures total to Ushs 128.5m (35.6% of the draft budget); and the Development Budget is Ushs 320.738m composed of Ushs 2.5m for M&E and Ushs 248.689 for management of District Planning Office. Ushs 160.6m is from donors of which 118m is for management of District Planning Office and 130.6m for BDR activities. and ARSDP Coordination.

These funds will be focused on establishing mechanisms that will promote coordinated and harmonized planning, budgeting and M&E at District and LLG levels; the implementation of which is responsive to Hoima's vision and improve its image.

GAPP will offer off-budget support of about Ushs 40 million in kind to support integrated planning, it will also support Inter Agency Coordination meetings, Barazas and monitoring activities.

**Vote: 509 Hoima District****FY 2018/19****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>113,926</b>	<b>72,302</b>	<b>52,991</b>
District Unconditional Grant (Non-Wage)	40,651	30,488	30,000
District Unconditional Grant (Wage)	43,571	30,055	0
Locally Raised Revenues	13,880	2,572	20,361
Multi-Sectoral Transfers to LLGs_NonWage	3,464	6,097	2,630
Multi-Sectoral Transfers to LLGs_Wage	12,360	3,090	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>113,926</b>	<b>72,302</b>	<b>52,991</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,931	33,145	0
Non Wage	57,995	39,157	52,991
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>113,926</b>	<b>72,302</b>	<b>52,991</b>

**Narrative of Workplan Revenues and Expenditure**

The department of Internal Audit will largely receive its funding from the discretionary funds of unconditional grant non wage and locally raised revenues amounting to Shs 52.991 million as compared to Ushs 115m in the FY 2017/18 this mainly due to the non inclusion of multi-sectoral transfers. Non wage is 34M and wage is expected to be 78M. The department has not been allocated any wage due to a short fall on the district wage as per the IPFs 2018/19