

Vote: 512 Kabale 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) 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).

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

Signature :



Wilson Tibugyenda Chief Administrative Officer -
Kabale District

(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: 512 Kabale 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
Local Revenues	513,290	260,128	326,705
Discretionary Government Transfers	4,061,136	3,120,709	4,085,316
Conditional Government Transfers	23,712,716	17,815,682	26,151,805
Other Government Transfers	743,593	870,348	1,329,287
Donor Funding	2,657,322	431,555	1,204,361
Grand Total	31,688,057	22,498,423	33,097,474

Revenue Performance by end of March of the Running FY

The District has for this financial year cumulatively received 71% of the annual planned budget of which 1.2% was collected from local revenue, 96.9% was collected from central government transfers while 1.9% was collected from donor funding. All this totaled to ugx 22,498,423,000 of which Uganda shillings 22,489,764,000 was released to departments to execute their mandatory activities as bellow. Wage 75%, non-wage recurrent 75% domestic development 97% while donor funded activities 16%.

Planned Revenues for next FY

The District is anticipating to receive UGX 33,097,474,000/= in the FY 2018/19. of the Total Budget UGX 31,566,408,000/= (95.4%) will be collected from Central Government Transfers, UGX 326,705,000 (1.%) Will Collected from Locally Raised Revenue while UGX 1,204,361,000 (3.6%) Will be Obtained from Donors that directly support the District. There is an anticipated increase in budget due salary enhancement for medical staff non-medical science cadres as well as reinstatement of PHC development budget. There is however an anticipated reduction in local revenue budget caused by the declining revenue base due to disasters that hit part of the district in the sub counties of Butanda, Rubaya and kamuganguzi

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	7,063,730	5,583,395	6,504,500
Finance	465,306	274,940	544,798
Statutory Bodies	902,980	608,776	830,541
Production and Marketing	467,444	417,013	1,059,331
Health	4,849,843	2,702,409	5,210,791
Education	14,845,485	10,878,119	15,319,791
Roads and Engineering	817,794	641,060	1,178,782
Water	645,807	530,547	976,108
Natural Resources	134,147	110,621	269,316
Community Based Services	1,100,357	622,266	993,808
Planning	323,518	76,296	145,174
Internal Audit	71,644	44,322	64,536

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Grand Total	31,688,057	22,489,764	33,097,474
<i>o/w: Wage:</i>	17,487,677	13,115,758	19,471,994
<i>Non-Wage Recurrent:</i>	10,029,171	7,480,040	10,270,932
<i>Domestic Devt:</i>	1,513,887	1,462,411	2,150,187
<i>Donor Devt:</i>	2,657,322	431,555	1,204,361

Expenditure Performance by end of March FY 2017/18

The District has for this financial year cumulatively received 71% of the annual planned budget of which 1.2% was collected from local revenue, 96.9% was collected from central government transfers while 1.9% was collected from donor funding. All this totaled to UGX 22,498,423,000 of which Uganda shillings 22,489,764,000 was released to departments to execute their mandatory activities as bellow. Wage 75%, non-wage recurrent 75% domestic development 97% while donor funded activities 16%. In expenditure analysis, of the released amount a total of UGX 19,499,824,000 (87% of the release and 62% of the annual budget) was spent across all department where wage performed at 69%, non-wage performed at 63%, domestic development performed at 53% while donor performed at 13% of the total annual budget leaving UGX 2,989,233,000 unspent at the end of the quarter. There was a general expenditure under performance in all the grants and reason for such under performance are shown in individual department expenditure analyses.

Planned Expenditures for the FY 2018/19

In the Financial year 2018/2019 Kabale District plans to spend a total budget of Uganda Shillings UGX 33,097,474,000/= as compared to 31,688,057,000 for the Financial Year 2017/2018. There is an anticipated increase of 4.4%. This increase in the budget is attributed to a restatement of PHC development as well as salary enhancement for medical and non-medical science cadres

Medium Term Expenditure Plans

The District will focus on facilitating the private sector for increasing investments, Job creation and economic development. Also focus will be put to rehabilitation of feeder roads and bridge maintenance in a bid to link rural areas with markets, provision of quality education for all increase safe and clean water for domestic use, promote sustainable use of natural resources including mitigating effects of changing weather patterns, promote land management practices among others.

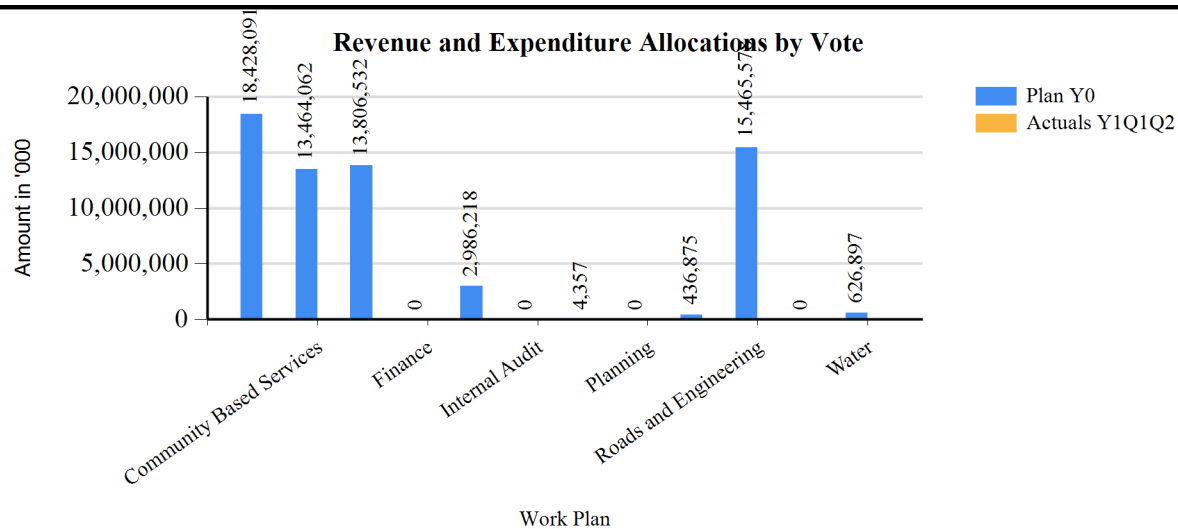
Challenges in Implementation

Rain induced disasters that affected both local revenue performance and overall budget performance especially in the departments of works, natural resources and Administration. Also fluctuation of IPF from the central government affect planning. There is poor Performance of local revenue. Due to limited budget especially on data collection some allocation decisions are made based to estimates thus resulting into poor targeting for service delivery.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	513,290	260,128	326,705
Advertisements/Bill Boards	14,858	1,729	0
Agency Fees	18,056	3,800	26,800
Application Fees	16,826	4,260	15,000
Business licenses	21,215	17,414	25,000
Land Fees	18,056	14,319	23,000
Liquor licenses	7,565	3,521	10,000
Local Hotel Tax	6,431	4,233	11,000
Local Services Tax	104,167	74,283	68,878
Market /Gate Charges	44,818	38,719	60,000
Miscellaneous receipts/income	22,304	24,791	56,000
Other Fees and Charges	2,878	22,352	0
Park Fees	8,176	18,060	2,000
Property related Duties/Fees	3,800	0	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,291	4,748	12,000
Registration of Businesses	4,956	4,172	0
Rent & rates – produced assets – from private entities	26,870	17,796	0
Royalties	165,448	639	9,027
Sale of non-produced Government Properties/assets	7,767	5,293	0
Stamp duty	16,809	0	0
2a. Discretionary Government Transfers	4,061,136	3,120,709	4,085,316

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District Discretionary Development Equalization Grant	264,188	264,188	220,997
District Unconditional Grant (Non-Wage)	807,140	605,355	673,861
District Unconditional Grant (Wage)	2,610,939	1,958,204	2,793,531
Urban Discretionary Development Equalization Grant	35,238	35,238	32,500
Urban Unconditional Grant (Non-Wage)	78,518	58,889	77,426
Urban Unconditional Grant (Wage)	265,113	198,835	287,002
2b. Conditional Government Transfer	23,712,716	17,815,682	26,151,805
General Public Service Pension Arrears (Budgeting)	628,706	628,706	674,468
Gratuity for Local Governments	1,039,450	779,588	1,143,846
Pension for Local Governments	2,766,717	2,075,038	2,847,833
Salary arrears (Budgeting)	367,662	367,662	79,232
Sector Conditional Grant (Non-Wage)	2,753,672	1,558,586	2,678,275
Sector Conditional Grant (Wage)	14,611,625	10,958,719	16,391,461
Sector Development Grant	407,786	407,786	1,475,637
Support Services Conditional Grant (Non-Wage)	390,000	292,500	440,000
Transitional Development Grant	747,098	747,098	421,053
2c. Other Government Transfer	743,593	870,348	1,329,287
Community Agricultural Infrastructure Improvement Programme (CAIIP)	42,900	23,796	0
Global Fund	0	0	0
National Medical Stores (NMS)	0	0	0
Other	700,693	69,081	0
Uganda Road Fund (URF)	0	402,796	664,191
Uganda Women Entrepreneurship Program(UWEP)	0	0	288,784
Youth Livelihood Programme (YLP)	0	374,674	376,311
3. Donor	2,657,322	431,555	1,204,361
The AIDS Support Organisation (TASO)	67,515	0	0
United Nations Children Fund (UNICEF)	2,454,766	254,691	1,204,361
Global Fund for HIV, TB & Malaria	70,102	4,754	0
Global Alliance for Vaccines and Immunization (GAVI)	44,842	172,111	0
Program of All-inclusive Care for the Elderly (PACE)	20,098	0	0
Total Revenues shares	31,688,057	22,498,423	33,097,474

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

By the end of third quarter FY 2017/18 the District had received 260,128,458 Ugx representing 50.7% of the total annual planned revenue for the financial year. Revenue sources that performed at zero include stamp duty, and property related duties/fees. Revenue sources that performed poorly include royalties, Advertising and billboard and Agency fee. Revenue sources that performed above 100% include other fees and charges, park fees, Registration fees and miscellaneous income. while the rest of the revenue sources that performed at average. This variations in revenue collection was a result of changes in the revenue base caused by changes in weather conditions.

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Central Government Transfers

By the third quarter the district had received 21,896,739 (76.5% annual planned Revenue) from central government transfers. this amount forms 97% of the total revenue received by the end of quarter three. The reasons for this good performance is attributed to receiving additional funds that were not budgeted for during the year especially extension grant from MAIIF and YLP. Further the Government policy of releasing all the development grant budgeted for in the first three quarters of the FY contributed to this good performance.

Donor Funding

The district received 1.9% of the total district revenue by third quarter from donors. This represents 16.2% of the Annual planned revenue of the financial year from donors. The reasons for this poor performance was attributed to not receiving funds that were budgeted for during the year especially from PACE, TASO released zero shillings, while UNICEF released only 6.3 of the planned funds and yet this source forms 92.3%

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The District Anticipates to Collect UGX 326,705,000/= in the FY 2018/19 Compared to UGX 513,290,000/= during the FY 2017/18. The Local Revenue Estimate will Constitute 1. % of the overall District Budget for FY 2018/19. There is an anticipated reduction in Local revenue due to a reduction in performance of the revenue base caused by the effect of the disasters that hit the sub counties of Butanda, Rubaya and Kamuganguzi.

Central Government Transfers

The District is anticipating to receive 95.4 % of the total District Budget from Central Government transfers in the FY 2018/19 Compared to 90.0% in the FY 2017/18. The increase is due to enhancing transitional development grants to 400,000000 for roads and water sector. restatement of PHC development will account for increase in this revenue source.

Donor Funding

Donor Revenue Funding for FY 2018/19 is UGX 1,204,361,000/= which is 3.6% of the total district revenue budget and representing a Reduction of 45.3% from FY 2017/18. Some of the Key Donors/ Partners expected to Fund the District Will Include UNICEF, Global Fund, PPD-ARO and USAID-RHITES-SW. The Donor Budgets Support Accounts for 3.7% of the Total District Budget for FY 2018/19. The Donor Budget will mainly support Activities in Health, Education, Planning and Community Departments.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	1,002,286
District Production Services	455,098	173,776	43,896
District Commercial Services	12,347	9,417	13,149
<i>Sub- Total of allocation Sector</i>	<i>467,444</i>	<i>183,194</i>	<i>1,059,331</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	661,869	497,296	1,161,596
District Engineering Services	155,925	74,253	17,186
<i>Sub- Total of allocation Sector</i>	<i>817,794</i>	<i>571,549</i>	<i>1,178,782</i>
Sector: Education			
Pre-Primary and Primary Education	10,650,428	7,384,563	10,950,588

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Secondary Education	2,323,303	2,088,167	2,792,132
Skills Development	1,114,175	613,419	1,201,213
Education & Sports Management and Inspection	751,580	105,641	371,858
Special Needs Education	6,000	0	4,000
Sub- Total of allocation Sector	14,845,486	10,191,789	15,319,791
Sector: Health			
Primary Healthcare	2,940,456	1,803,327	738,405
District Hospital Services	80,647	76,928	172,987
Health Management and Supervision	1,828,741	321,528	4,299,398
Sub- Total of allocation Sector	4,849,843	2,201,783	5,210,791
Sector: Water and Environment			
Rural Water Supply and Sanitation	255,807	45,549	536,108
Urban Water Supply and Sanitation	390,000	292,500	440,000
Natural Resources Management	134,147	99,680	269,316
Sub- Total of allocation Sector	779,954	437,729	1,245,423
Sector: Social Development			
Community Mobilisation and Empowerment	1,100,357	512,706	993,808
Sub- Total of allocation Sector	1,100,357	512,706	993,808
Sector: Public Sector Management			
District and Urban Administration	7,063,730	4,609,729	6,504,500
Local Statutory Bodies	902,980	448,764	830,541
Local Government Planning Services	323,518	69,415	145,174
Sub- Total of allocation Sector	8,290,228	5,127,908	7,480,216
Sector: Accountability			
Financial Management and Accountability(LG)	465,306	213,429	544,798
Internal Audit Services	71,644	35,190	64,536
Sub- Total of allocation Sector	536,950	248,619	609,334

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,708,043	5,213,490	6,471,583
District Unconditional Grant (Non-Wage)	159,647	138,073	76,633
District Unconditional Grant (Wage)	1,326,175	870,581	1,198,068
General Public Service Pension Arrears (Budgeting)	628,706	628,706	674,468
Gratuity for Local Governments	1,039,450	779,588	1,143,846
Locally Raised Revenues	67,621	51,173	13,165
Multi-Sectoral Transfers to LLGs_NonWage	104,440	108,185	151,336
Multi-Sectoral Transfers to LLGs_Wage	247,625	194,485	287,002
Pension for Local Governments	2,766,717	2,075,038	2,847,833
Salary arrears (Budgeting)	367,662	367,662	79,232
Development Revenues	355,687	369,905	32,918
District Discretionary Development Equalization Grant	28,184	28,184	24,763
Multi-Sectoral Transfers to LLGs_Gou	1,043	15,261	8,155
Transitional Development Grant	326,460	326,460	0
Total Revenue Shares	7,063,730	5,583,395	6,504,500
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,573,799	920,730	1,485,070
Non Wage	5,134,244	3,344,102	4,986,513
Development Expenditure			
Domestic Development	355,687	344,897	32,918
Donor Development	0	0	0
Total Expenditure	7,063,730	4,609,729	6,504,500

Narrative of Workplan Revenues and Expenditure

The department is expected to receive 19.65% of the total district budget compared to 22.3% during the financial year 2017/2018. 0.4% of the budget will cater for development activities while 99.6% for recurrent activities but salaries will form 19.5% of the departmental budget. The decrease in budget was attributed by transition development grant as well as reduction in salary arrears

Workplan Title : Finance

<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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	465,306	274,940	544,798
District Unconditional Grant (Non-Wage)	33,321	25,872	67,186
District Unconditional Grant (Wage)	269,915	174,436	329,915
Locally Raised Revenues	46,052	19,970	46,802
Multi-Sectoral Transfers to LLGs_NonWage	98,530	50,312	100,896
Multi-Sectoral Transfers to LLGs_Wage	17,488	4,350	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	465,306	274,940	544,798
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	287,403	117,393	329,915
Non Wage	177,903	96,036	214,883
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	465,306	213,429	544,798

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive UGX 544,798,000/= (1.64%) of the district total revenue budget compared to 1.5% during the financial year 2017/2018 of which 100% will finance recurrent expenditure and 0% will cater for development activities.

Workplan Title : Statutory Bodies

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	902,980	608,776	830,541
District Unconditional Grant (Non-Wage)	314,943	206,057	335,728
District Unconditional Grant (Wage)	389,225	277,687	397,225
Locally Raised Revenues	100,085	28,559	36,905
Multi-Sectoral Transfers to LLGs_NonWage	98,727	96,473	60,682
Development Revenues	0	0	0
N/A			
Total Revenue Shares	902,980	608,776	830,541
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	389,225	129,830	397,225

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Non Wage	513,755	318,934	433,316
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	902,980	448,764	830,541

Narrative of Workplan Revenues and Expenditure

The department will receive 2.51% of the district total revenue budget compared to 2,8% during the financial year 2017/2018 of which 0.0% will finance development expenditure while 100.0% will finance recurrent activities. The salaries will form 48.8% of the entire department budget during the financial year

Workplan Title : Production and Marketing

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	430,503	380,071	964,425
District Unconditional Grant (Non-Wage)	8,555	6,416	0
Locally Raised Revenues	13,794	540	9,825
Multi-Sectoral Transfers to LLGs_NonWage	8,220	4,083	3,900
Other Transfers from Central Government	0	69,081	0
Sector Conditional Grant (Non-Wage)	35,193	26,394	320,984
Sector Conditional Grant (Wage)	364,741	273,556	629,716
Development Revenues	36,942	36,942	94,906
Sector Development Grant	36,942	36,942	94,906
Total Revenue Shares	467,444	417,013	1,059,331
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	364,741	147,138	629,716
Non Wage	65,762	34,048	334,709
Development Expenditure			
Domestic Development	36,942	2,008	94,906
Donor Development	0	0	0
Total Expenditure	467,444	183,194	1,059,331

Narrative of Workplan Revenues and Expenditure

The department is expected to receive UGX 1,059,331,000 (3.2%) of the total district budget compared to 1.5% during the financial year 2017/2018. The budget will be allocated to recurrent activities at 91.04% but salaries will form 59.4% of the departmental budget while development budget will be financed at 9%. The activities will be financed through locally raised revenue and central government transfers.

Workplan Title : Health

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<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,821,491	2,105,135	3,616,663
District Unconditional Grant (Non-Wage)	18,248	13,686	2,000
Locally Raised Revenues	7,191	1,315	10,122
Multi-Sectoral Transfers to LLGs_NonWage	9,833	470	6,185
Sector Conditional Grant (Non-Wage)	379,437	284,578	353,413
Sector Conditional Grant (Wage)	2,406,781	1,805,086	3,244,943
Development Revenues	2,028,353	597,274	1,594,127
District Discretionary Development Equalization Grant	18,535	18,535	18,000
Donor Funding	1,761,860	347,297	1,021,919
Multi-Sectoral Transfers to LLGs_Gou	47,958	31,442	0
Sector Development Grant	0	0	554,208
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	4,849,843	2,702,409	5,210,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,406,781	1,614,924	3,244,943
Non Wage	414,709	296,963	371,720
Development Expenditure			
Domestic Development	266,493	7,256	572,208
Donor Development	1,761,860	282,640	1,021,919
Total Expenditure	4,849,843	2,201,783	5,210,791

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive revenue of UGX 5,204,606,000/= which is 15.7% of the district total budget compared to 15.3% for the financial year 2017/2018 of which 30.6% will cater for development activities while 69.4% of the revenue will cater recurrent activities. The staff salaries will form a component of 62.3% of the health budget

Workplan Title : Education

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	13,800,718	10,318,216	14,578,071
District Unconditional Grant (Non-Wage)	18,867	15,814	1,000
District Unconditional Grant (Wage)	127,199	223,904	117,199
Locally Raised Revenues	27,196	7,540	9,371

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Multi-Sectoral Transfers to LLGs_NonWage	8,733	5,133	200
Sector Conditional Grant (Non-Wage)	1,778,620	1,185,747	1,933,499
Sector Conditional Grant (Wage)	11,840,103	8,880,078	12,516,802
Development Revenues	1,044,767	559,903	741,720
District Discretionary Development Equalization Grant	52,059	52,059	38,951
Donor Funding	545,751	22,963	130,754
Multi-Sectoral Transfers to LLGs_Gou	59,150	97,074	0
Sector Development Grant	187,808	187,808	572,015
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	14,845,485	10,878,119	15,319,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,967,302	8,769,900	12,634,001
Non Wage	1,833,416	1,022,648	1,944,070
Development Expenditure			
Domestic Development	499,016	376,278	610,966
Donor Development	545,751	22,963	130,754
Total Expenditure	14,845,486	10,191,789	15,319,791

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive revenue of 46.3% of the district total budget compared to 46.9% during the financial year 2017/2018 of which 4.8% will cater for development activities, recurrent activities will only be financed with 95.17% of the entire departmental budget while salary component will form 82.3% of the entire budget.

Workplan Title : Roads and Engineering

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	665,719	576,089	863,791
District Unconditional Grant (Non-Wage)	40,629	31,687	1,000
District Unconditional Grant (Wage)	128,414	110,020	188,414
Locally Raised Revenues	14,300	7,590	10,186
Multi-Sectoral Transfers to LLGs_NonWage	4,444	200	0
Other Transfers from Central Government	0	426,593	664,191
Sector Conditional Grant (Non-Wage)	477,933	0	0
Development Revenues	152,075	64,971	314,991
District Discretionary Development Equalization Grant	12,622	12,622	10,000
Multi-Sectoral Transfers to LLGs_Gou	96,553	52,349	104,991
Other Transfers from Central Government	42,900	0	0

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Transitional Development Grant	0	0	200,000
Total Revenue Shares	817,794	641,060	1,178,782
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	128,414	93,723	188,414
Non Wage	537,305	420,321	675,377
<i>Development Expenditure</i>			
Domestic Development	152,075	57,506	314,991
Donor Development	0	0	0
Total Expenditure	817,794	571,549	1,178,782

Narrative of Workplan Revenues and Expenditure

The Department is expected to receive 3.6% of the district total budget compared to 2.6% for the FY 2017/2018. Of the total expected budget, 18.95% will cater for domestic development while 81.05% will finance recurrent activities in the department. Wage alone however will take 16.99% of the total department budget allocation.

Workplan Title : Water

<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
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	442,133	326,872	500,547
District Unconditional Grant (Wage)	18,910	9,455	18,910
Locally Raised Revenues	0	0	10,000
Sector Conditional Grant (Non-Wage)	33,223	24,917	31,637
Support Services Conditional Grant (Non-Wage)	390,000	292,500	440,000
<i>Development Revenues</i>	203,674	203,674	475,561
Sector Development Grant	183,037	183,037	254,508
Transitional Development Grant	20,638	20,638	221,053
Total Revenue Shares	645,807	530,547	976,108
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	18,910	3,870	18,910
Non Wage	423,223	315,529	481,637
<i>Development Expenditure</i>			
Domestic Development	203,674	18,651	475,561
Donor Development	0	0	0
Total Expenditure	645,807	338,049	976,108

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Narrative of Workplan Revenues and Expenditure

The department is expecting to receive revenue of 2.95% of the district total budget compared to 2.1% during the financial year 2017/2018 of which 48.7% will cater for development activities, 51.3% of the revenue will cater recurrent activities and 1.94% is wage component of the budget.

Workplan Title : Natural Resources

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	134,147	110,621	269,316
District Unconditional Grant (Non-Wage)	15,664	10,516	19,450
District Unconditional Grant (Wage)	93,820	86,536	236,520
Locally Raised Revenues	12,745	10,302	9,078
Multi-Sectoral Transfers to LLGs_NonWage	7,560	0	220
Sector Conditional Grant (Non-Wage)	4,357	3,268	4,048
Development Revenues	0	0	0
N/A			
Total Revenue Shares	134,147	110,621	269,316
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	93,820	76,930	236,520
Non Wage	40,327	22,750	32,796
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	134,147	99,680	269,316

Narrative of Workplan Revenues and Expenditure

The Department is Anticipating to receive UGX 269,316,000/= which represents 0.81% of the Total District Budget which is higher than that of previous year FY 2017/18 of (0.42%). Of this budget, 87.8% will cater for salaries. The rest will cater for other recurrent Activities while development will have no budget allocation in the sector.

Workplan Title : Community Based Services

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	958,970	560,970	922,442
District Unconditional Grant (Non-Wage)	12,018	6,830	3,500
District Unconditional Grant (Wage)	165,468	139,005	195,468

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Locally Raised Revenues	15,202	1,104	10,828
Multi-Sectoral Transfers to LLGs_NonWage	20,681	5,675	12,855
Other Transfers from Central Government	700,693	374,674	665,096
Sector Conditional Grant (Non-Wage)	44,909	33,682	34,695
Development Revenues	141,387	61,296	71,366
Donor Funding	141,387	61,296	22,728
Multi-Sectoral Transfers to LLGs_Gou	0	0	48,638
Total Revenue Shares	1,100,357	622,266	993,808
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,468	71,546	195,468
Non Wage	793,502	405,114	726,974
Development Expenditure			
Domestic Development	0	0	48,638
Donor Development	141,387	36,046	22,728
Total Expenditure	1,100,357	512,706	993,808

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive 3.0% of the district total budget during the Financial Year 2018/2019 compared to 3.5% during the Financial Year 2017/2018. However, Sector Conditional Grant Non-wage, Multi Sectoral Transfers to LLGs non-wage and Other Transfers from Central Government will reduce in the Financial Year 2018/2019. Of this budget, 97.56% will cater for recurrent activities while 2.44% will finance donor supported activities. Wage alone will account for 20.97% and there will be no domestic development budget.

Workplan Title : Planning

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	115,194	76,296	116,214
District Unconditional Grant (Non-Wage)	52,008	39,218	39,984
District Unconditional Grant (Wage)	42,212	32,910	62,212
Locally Raised Revenues	14,064	3,798	10,017
Multi-Sectoral Transfers to LLGs_NonWage	6,910	370	4,000
Development Revenues	208,324	0	28,960
Donor Funding	208,324	0	28,960
Total Revenue Shares	323,518	76,296	145,174
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,212	26,069	62,212

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Non Wage	72,982	43,346	54,002
Development Expenditure			
Domestic Development	0	0	0
Donor Development	208,324	0	28,960
Total Expenditure	323,518	69,415	145,174

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive UGX 145,174,000/= which represents 0.44% of the district total budget during the Financial Year 2018/19 compared to 1.0% for the financial year 2017/2018 of which 80.1% of the revenue will cater recurrent activities while 19.9% will finance donor supported activities. There will be no domestic development budget.

Workplan Title : Internal Audit

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	71,644	44,322	64,536
District Unconditional Grant (Non-Wage)	9,003	6,752	4,914
District Unconditional Grant (Wage)	49,600	33,670	49,600
Locally Raised Revenues	8,455	400	6,022
Multi-Sectoral Transfers to LLGs_NonWage	4,586	3,500	4,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	71,644	44,322	64,536
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,600	25,037	49,600
Non Wage	22,044	10,152	14,936
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	71,644	35,190	64,536

Narrative of Workplan Revenues and Expenditure

The department is expected to benefit 0.19% from the district budget for FY 2018/19 compared to 0.23% of the district total budget for FY 2017/2018 of which 100.0% of the revenue will cater for recurrent activities. 81.9% of the department budget will be used to pay salaries.