

**Vote: 513 Kabarole 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 :



SANYU PHIONAH CHIEF ADMINISTRATIVE  
OFFICER-KABAROLE DISTRICT

(Accounting Officer)

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

Signature :

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

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

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# FY 2018/19

## 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: 513 Kabarole 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>	813,489	367,360	559,500
<b>Discretionary Government Transfers</b>	4,762,879	3,749,619	4,992,965
<b>Conditional Government Transfers</b>	22,332,801	18,187,848	17,914,471
<b>Other Government Transfers</b>	1,097,326	1,262,740	2,127,409
<b>Donor Funding</b>	230,000	449,946	330,000
<b>Grand Total</b>	<b>29,236,495</b>	<b>24,017,514</b>	<b>25,924,345</b>

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

The overall revenue performance as at the end of quarter Three of FY 2017/2018 was 82%, i.e. out of UGX 29,236,495,000 budgeted UGX 24,017,514,737 was received by the end of March 2018. Local revenue accounted for 1.5% (367,360,641) of total amount of revenue realized by the end of Quarter Three. Central Government transfer accounted for 96.8% (UGX. 23,200,207,000) of total amount of revenue realized by the end of quarter Three. While The Donor fund accounted for 1.8% (UGX.449,946,000) of the total amount of cumulative revenue received by the end of quarter three of UGX. 24,017,514,737 in Kabarole District.

**Planned Revenues for next FY**

The overall revenue is expected to reduce from that of FY 2017/2018 worth UGX 29,236,495,621 to UGX 25,924,345,501 for FY 2018/2019 and the reason for the reduction were mainly creation of the Administrative Units and including Bunyangabo District and other Town council however there was some increamrnt in some sectors due to staff salary enhancement for science carders, increase in Development grants in education, and health, and Other government transfers for UWEP, YLP,

**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	10,872,090	9,683,155	5,942,653
Finance	394,000	170,383	329,000
Statutory Bodies	785,168	337,777	879,163
Production and Marketing	574,227	507,237	1,033,126
Health	3,233,393	2,942,108	4,800,955
Education	9,596,325	7,478,680	9,185,054
Roads and Engineering	1,305,908	921,373	1,756,973
Water	480,694	443,002	527,207
Natural Resources	198,773	67,858	228,443
Community Based Services	1,402,771	345,004	858,392
Planning	244,537	126,254	298,381
Internal Audit	148,611	56,182	85,000

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<b>Grand Total</b>	<b>29,236,495</b>	<b>23,079,011</b>	<b>25,924,345</b>
<i>o/w: Wage:</i>	11,876,164	8,091,713	13,725,039
<i>Non-Wage Recurrent:</i>	12,986,959	11,383,406	9,127,468
<i>Domestic Devt:</i>	4,143,372	3,153,946	2,741,839
<i>Donor Devt:</i>	230,000	449,946	330,000

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

The overall Cumulative releases to Departments was UGX. 23,079,011,000 only UGX 19,174,603,000 (83% of funds received) was spent by close of March 2018, leaving a total of UGX 3,904,408,000 (17%) unspent by the departments by the end of quarter three. The reasons for unspent balance varies from department to department but the major reason across departments were; recruitment of staff which did not kick start, salary arrears not yet paid pending verification, , delayed processing of LPO, breakdown of the IFMIS, Delay in requisition by activity officers,. PWD projects, Gender, community development services and Youth Livelihood operation as the appraisal process for the groups who are to receive these funds was incomplete.

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

The resource envelope for next FY 18/19 is estimated at Ug.Shs 25,924,345,000 as compared to Ug. Shs 29,236,495,000 for financial year ending June 2018. In respect to appropriation, the Education Department will utilise Ug. Shs 9,185,054,000(35%) mainly for Teachers' salaries, Capital Infrastructural Investments in schools, UPE and USE related expenditures. Administration Department will utilise Ug.Shs 5,962,6531,000(23.1%) largely for Pension and gratuity for Local Government,Health Department will access Ug.Shs 4,800,955,000(18.3%) mainly for provision of highest possible level of Health Services to the people of Mukono

District through delivery of Preventive, Curative, Palliative and rehabilitative health services while Production and Marketing and Roads and Engineering will settle at Ug.Shs 1,033,126,000(4%) and Ug.Shs 1,756,973,000(6.7%) respectively. Other Departments will share 12.9%. There is an increase in resource allocation for Health Department in coming FY 18/19 to Ug.Shs 4,800,955,000 from Ug.Shs 3,233,393,000 in FY 17/18 to cater for salary enhancement for Science Cadres.

**Medium Term Expenditure Plans**

In the Medium Term , the District will focus on Key Infrastructural development in Health and Education , Enhancement of house hold incomes through Operation Wealth Creation and provision of Agricultural extension services, Ensuring retention of girl child in school and promoting Vocational training , achieve 95% accessibility to District roads, attaining 80% safe water coverage, Maximisation of local revenue collection and scaling up service delivery interventions in all Sub-county through a Multi-sectoral approach and more more emphasise will be put on Environmental conservation and protection to address climate change

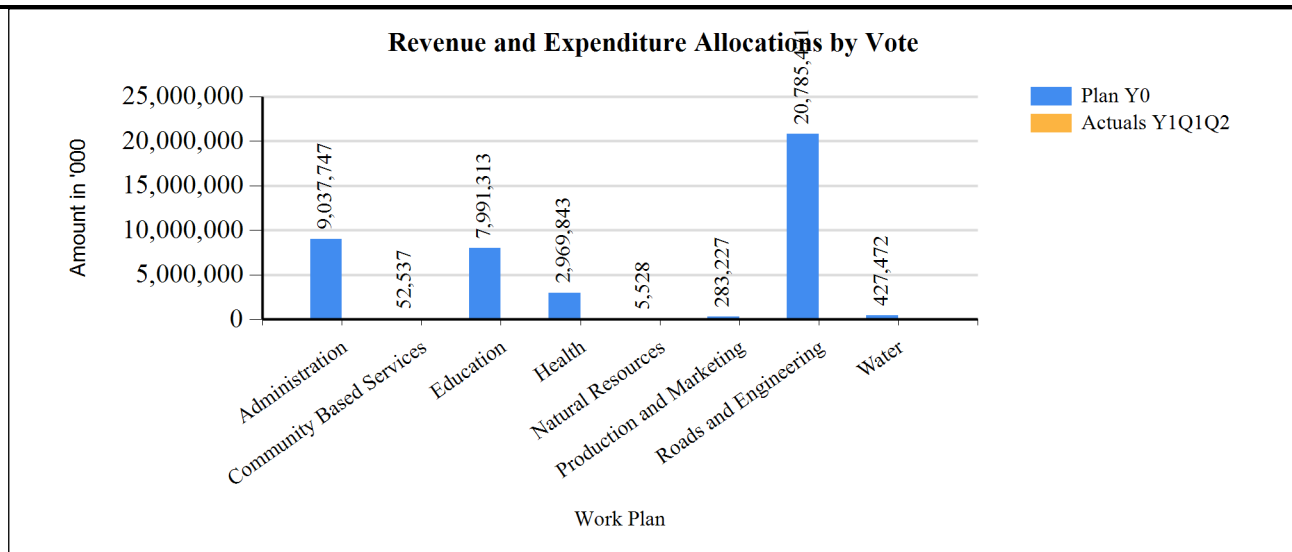
**Challenges in Implementation**

The increasing cost of service delivery against declining revenue inflows will greatly affect service delivery. Staffing gaps especially for teachers at both Primary and Secondary schools, Low participation of Communities in development programmes coupled with weak enforcement of physical planning laws and revenue collection. Inadequate Staff houses for both government schools and health facilities,High maintenance cost of road equipments against limited resources,Inadequate Ambulance services and Lack of Health Facilities in some subcounties.

**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
<b>1. Locally Raised Revenues</b>	<b>813,489</b>	<b>367,360</b>	<b>559,500</b>
Application Fees	0	0	0
Business licenses	60,000	31,682	10,000
Ground rent	60,000	0	78,000
Land Fees	30,000	27,623	30,000
Local Hotel Tax	20,000	10,000	18,500
Local Services Tax	92,000	62,938	80,000
Market /Gate Charges	241,490	11,377	203,000
Other Fees and Charges	100,000	15,788	50,000
Property related Duties/Fees	40,000	31,759	40,000
Royalties	80,000	161,194	50,000
Sale of non-produced Government Properties/assets	89,999	15,000	0
<b>2a. Discretionary Government Transfers</b>	<b>4,762,879</b>	<b>3,749,619</b>	<b>4,992,965</b>
District Discretionary Development Equalization Grant	628,620	628,620	595,397
District Unconditional Grant (Non-Wage)	684,770	513,578	779,139
District Unconditional Grant (Wage)	2,724,521	2,043,391	2,895,768
Urban Discretionary Development Equalization Grant	81,217	81,217	65,114
Urban Unconditional Grant (Non-Wage)	180,951	135,713	178,472
Urban Unconditional Grant (Wage)	462,800	347,100	479,076
<b>2b. Conditional Government Transfer</b>	<b>22,332,801</b>	<b>18,187,848</b>	<b>17,914,471</b>
General Public Service Pension Arrears (Budgeting)	5,435,207	5,435,207	214,085

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Gratuity for Local Governments	714,618	535,963	906,736
Pension for Local Governments	1,803,246	1,352,435	1,874,713
Salary arrears (Budgeting)	513,469	513,469	47,680
Sector Conditional Grant (Non-Wage)	2,765,208	1,421,932	2,469,735
Sector Conditional Grant (Wage)	8,688,843	6,516,632	10,350,195
Sector Development Grant	651,571	651,571	2,030,275
Transitional Development Grant	1,760,638	1,760,638	21,053
<b>2c. Other Government Transfer</b>	<b>1,097,326</b>	<b>1,262,740</b>	<b>2,127,409</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	25,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Makerere School of Public Health	150,000	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	30,000
Support to PLE (UNEB)	16,000	33,049	16,000
Support to Production Extension Services	0	198,535	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	245,823	225,000
Uganda Road Fund (URF)	0	662,116	1,170,551
Uganda Women Entrepreneurship Program(UWEP)	254,468	0	240,000
Youth Livelihood Programme (YLP)	651,858	123,218	405,858
<b>3. Donor</b>	<b>230,000</b>	<b>449,946</b>	<b>330,000</b>
Baylor International (Uganda)	50,000	162,807	50,000
African Development Bank (ADB)	0	0	0
International Bank for Reconstruction and Development (IBRD)	0	0	0
United Nations Children Fund (UNICEF)	180,000	0	80,000
Global Alliance for Vaccines and Immunization (GAVI)	0	127,000	150,000
Korean International Cooperation Agency(KOICA)	0	18,027	0
Belgium Technical Cooperation (BTC)	0	85,650	50,000
UK Department for International Development (DFID)	0	15,866	0
Gender Based Violence (GBV)	0	40,597	0
<b>Total Revenues shares</b>	<b>29,236,495</b>	<b>24,017,514</b>	<b>25,924,345</b>

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

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During the first quarter local revenue collection was very poor; only 7 percent of the expected local revenue was realized. Major causes of this poor collection have been 1. Lack of parish chiefs in some of the parishes. 2. Unrealistic estimation of the expected revenue for the FY. 3. Creation of Bunyangabu district effective this financial year which took up some major markets expected to generate revenue. 4. Non-remittance of royalties by central government. 5. A number of parish chiefs being in acting positions because MoPS has delayed to give no objection for recruitment. However, most of these challenges have been worked on and it is expected that in the coming quarters performance will improve.

## Central Government Transfers

The district received most of the expected funds from government transfers. For some of the grants such as DDEG, receipts were higher than 25 percent leading to high overall percentage receipts of discretionary government transfers. On the other hand, there were low receipts of conditional government transfers. This was because MoFPED did not transfer pensions and gratuity arrears that were expected. The reason for non-remittance was delay in approval of beneficiary files by MoPS and MoFPED.

## Donor Funding

No money was received from donors as a result of shift in priorities by UNICEF which has been the major donor for the district

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The expected District local revenue has significantly reduced because of the following reasons 1. The results of realistic assessment that was conducted during the 1st quarter of FY 2017/18. 2. Creation of Kasenda TC which has reduced available local revenue and 3. Clearly removing all the sources of revenue that are in Bunyangabu District.

### Central Government Transfers

Discretionary government transfers have almost remained the same as of the FY 2018/18. Overall Conditional government transfers have significantly reduced by approximately 5 billion compared to current FY because in this FY we have salary and pension arrears that will be paid once and they can not be reflected in the next FY budget. Despite this decrease, there has been an increase in the conditional government transfers (Wage) which has been earmarked for the enhancement of staff salaries. Other government transfers have increased because of the inclusion of road fund which was reflected under conditional sector transfers during last years budgeting.

### Donor Funding

The expected donor funding has reduced as compared to the current FY estimates. This is mainly due to UNICEF scaling down on its activities in the district. Additionally, some of the donors are yet to provide their commitments on the funds they will be donating to the district

### 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	0	0	833,957
District Production Services	560,768	321,698	185,710
District Commercial Services	13,459	168,576	13,459
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>574,227</i></b>	<b><i>490,274</i></b>	<b><i>1,033,126</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,225,908	797,067	1,756,973
District Engineering Services	80,000	45,093	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,305,908</i></b>	<b><i>842,160</i></b>	<b><i>1,756,973</i></b>



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<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,809,509	4,244,491	5,541,089
Secondary Education	2,336,534	2,187,976	2,395,960
Skills Development	1,336,407	982,779	1,110,821
Education & Sports Management and Inspection	110,875	61,104	135,183
Special Needs Education	3,000	2,330	2,000
<b>Sub- Total of allocation Sector</b>	<b>9,596,325</b>	<b>7,478,680</b>	<b>9,185,054</b>
<b>Sector: Health</b>			
Primary Healthcare	3,083,393	2,692,495	4,413,657
District Hospital Services	0	0	157,206
Health Management and Supervision	150,000	129,534	230,092
<b>Sub- Total of allocation Sector</b>	<b>3,233,393</b>	<b>2,822,029</b>	<b>4,800,955</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	480,694	221,514	527,207
Natural Resources Management	198,773	67,856	228,443
<b>Sub- Total of allocation Sector</b>	<b>679,467</b>	<b>289,370</b>	<b>755,650</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,402,771	209,525	858,392
<b>Sub- Total of allocation Sector</b>	<b>1,402,771</b>	<b>209,525</b>	<b>858,392</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	10,872,090	6,449,233	5,942,653
Local Statutory Bodies	785,168	322,606	879,163
Local Government Planning Services	244,537	53,232	298,381
<b>Sub- Total of allocation Sector</b>	<b>11,901,795</b>	<b>6,825,071</b>	<b>7,120,196</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	394,000	170,383	329,000
Internal Audit Services	148,611	56,182	85,000
<b>Sub- Total of allocation Sector</b>	<b>542,611</b>	<b>226,564</b>	<b>414,000</b>

**Vote: 513 Kabarole District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<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>10,583,139</b>	<b>9,147,723</b>	<b>5,827,944</b>
District Unconditional Grant (Non-Wage)	104,610	112,112	146,969
District Unconditional Grant (Wage)	1,086,691	572,040	1,483,761
General Public Service Pension Arrears (Budgeting)	5,435,207	5,435,207	214,085
Gratuity for Local Governments	714,618	535,963	906,736
Locally Raised Revenues	122,000	81,080	74,000
Multi-Sectoral Transfers to LLGs_NonWage	340,497	220,302	600,925
Multi-Sectoral Transfers to LLGs_Wage	462,800	325,116	479,076
Pension for Local Governments	1,803,246	1,352,435	1,874,713
Salary arrears (Budgeting)	513,469	513,469	47,680
<b>Development Revenues</b>	<b>288,951</b>	<b>535,432</b>	<b>114,709</b>
District Discretionary Development Equalization Grant	129,845	133,049	114,709
District Unconditional Grant (Non-Wage)	10,000	0	0
Donor Funding	0	18,027	0
Locally Raised Revenues	24,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	125,106	384,355	0
<b>Total Revenue Shares</b>	<b>10,872,090</b>	<b>9,683,155</b>	<b>5,942,653</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,062,960	897,156	1,962,837
Non Wage	8,520,179	5,047,671	3,865,107
<b>Development Expenditure</b>			
Domestic Development	288,951	504,406	114,709
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,872,090</b>	<b>6,449,233</b>	<b>5,942,653</b>

**Narrative of Workplan Revenues and Expenditure**

The department is planning to receive shs 5,942,653,000 in FY 2018/ 19 compared to 10,872,090,000 of Last FY and will spend 5,942,653,000 including wage of shs 1,962,837,000 and Non wage of shs 3,865,107,000 and donor Devt of Sh 114,709,000 which will facilitate the operation of the department through FY 2018/19 to pay staff salaries and pensions , Monitor Government programmes as supervise LLGs

**Workplan Title : Finance**

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<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>391,000</b>	<b>170,383</b>	<b>329,000</b>
District Unconditional Grant (Non-Wage)	52,000	26,189	47,000
District Unconditional Grant (Wage)	250,000	113,384	250,000
Locally Raised Revenues	33,000	30,810	32,000
Multi-Sectoral Transfers to LLGs_NonWage	56,000	0	0
<b>Development Revenues</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	3,000	0	0
<b>Total Revenue Shares</b>	<b>394,000</b>	<b>170,383</b>	<b>329,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	250,000	113,384	250,000
Non Wage	141,000	56,998	79,000
<b>Development Expenditure</b>			
Domestic Development	3,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>394,000</b>	<b>170,383</b>	<b>329,000</b>

**Narrative of Workplan Revenues and Expenditure**

The department will emphasize enhancement of local revenue collection by exploring other sources and exploiting the existing sources through comprehensive registration and improved financial systems.

**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>785,168</b>	<b>337,777</b>	<b>879,163</b>
District Unconditional Grant (Non-Wage)	234,170	186,975	334,125
District Unconditional Grant (Wage)	420,000	109,203	428,038
Locally Raised Revenues	129,998	41,599	117,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>785,168</b>	<b>337,777</b>	<b>879,163</b>

**Vote: 513 Kabarole District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	420,000	109,203	428,038
Non Wage	365,168	213,403	451,125
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>785,168</b>	<b>322,606</b>	<b>879,163</b>

**Narrative of Workplan Revenues and Expenditure**

The department will continue ensuring that there is accountability of council funds and this will be achieved through holding regular public Accounts committee meetings to review reports and District Executive Committee meetings, regularly monitoring government programs also ensuring that there is value for money through competent firms being selected by the contracts committee

**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>531,327</b>	<b>464,337</b>	<b>896,206</b>
District Unconditional Grant (Non-Wage)	6,000	12,052	0
District Unconditional Grant (Wage)	280,000	72,255	0
Locally Raised Revenues	5,000	1,250	6,000
Other Transfers from Central Government	0	198,535	0
Sector Conditional Grant (Non-Wage)	43,640	32,730	359,192
Sector Conditional Grant (Wage)	196,687	147,515	531,014
<b>Development Revenues</b>	<b>42,900</b>	<b>42,900</b>	<b>136,920</b>
Sector Development Grant	42,900	42,900	136,920
<b>Total Revenue Shares</b>	<b>574,227</b>	<b>507,237</b>	<b>1,033,126</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	476,687	219,770	531,014
Non Wage	54,640	244,566	365,192
<b>Development Expenditure</b>			
Domestic Development	42,900	25,938	136,920
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>574,227</b>	<b>490,274</b>	<b>1,033,126</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 513 Kabarole District****FY 2018/19**

There was an increase of 170% in wages in the FY 2018/19 compared to 2017/18 to cater for salary enhancement of staff and recruitment of extension staff, there was an increase of 19% in local revenue allocated to the department in the FY 2018/19 compared to FY 2017/18, this could be due to the expected increased projections of revenue collection in the FY 2018/19., there was a decline in of 105 in the Recurrent fund of non wage agriculture extension grant due to the lower numbers of Extension workers in lower local government and unfilled posts at District level, there was an increase of 219% in Agriculture extension grant capital development in 2018/19 compared to 2017/18 because of need to improve the quality and quantity of infrastructure to be put in place

**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>2,833,393</b>	<b>2,250,786</b>	<b>3,948,708</b>
District Unconditional Grant (Non-Wage)	13,550	2,581	15,092
Locally Raised Revenues	0	0	4,000
Other Transfers from Central Government	150,000	245,823	225,000
Sector Conditional Grant (Non-Wage)	376,225	282,169	376,225
Sector Conditional Grant (Wage)	2,293,618	1,720,213	3,328,391
<b>Development Revenues</b>	<b>400,000</b>	<b>691,322</b>	<b>852,247</b>
Donor Funding	100,000	391,322	280,000
Sector Development Grant	0	0	572,247
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>3,233,393</b>	<b>2,942,108</b>	<b>4,800,955</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,293,618	1,720,212	3,328,391
Non Wage	539,775	410,494	620,317
<b>Development Expenditure</b>			
Domestic Development	300,000	300,000	572,247
Donor Development	100,000	391,322	280,000
<b>Total Expenditure</b>	<b>3,233,393</b>	<b>2,822,029</b>	<b>4,800,955</b>

**Narrative of Workplan Revenues and Expenditure**

The department will emphasis prevention of diseases through outreaches and promotion of village Health teams in each village as the main measure of disease control. Prevention and Control of HIV/AIDs and Malaria will be given attention including immunization of children against diseases. Plan to recruit and retain critical cadre staff like anesthetic officers. Also, there will be enhanced supervision and monitoring from the technical and political staff for improvement in quality of services delivered.

**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>
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**Vote: 513 Kabarole District****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,843,474</b>	<b>5,786,520</b>	<b>8,261,278</b>
District Unconditional Grant (Non-Wage)	13,550	7,918	10,000
District Unconditional Grant (Wage)	43,770	39,342	91,547
Locally Raised Revenues	15,000	19,565	5,000
Other Transfers from Central Government	16,000	33,049	16,000
Sector Conditional Grant (Non-Wage)	1,556,615	1,037,744	1,647,941
Sector Conditional Grant (Wage)	6,198,538	4,648,904	6,490,790
<b>Development Revenues</b>	<b>1,752,851</b>	<b>1,692,159</b>	<b>923,775</b>
District Discretionary Development Equalization Grant	36,692	16,000	22,000
Donor Funding	40,000	0	0
Sector Development Grant	236,159	236,159	901,775
Transitional Development Grant	1,440,000	1,440,000	0
<b>Total Revenue Shares</b>	<b>9,596,325</b>	<b>7,478,680</b>	<b>9,185,054</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,241,538	4,688,246	6,582,337
Non Wage	1,601,935	1,098,275	1,678,941
<b>Development Expenditure</b>			
Domestic Development	1,712,851	1,692,159	923,775
Donor Development	40,000	0	0
<b>Total Expenditure</b>	<b>9,596,325</b>	<b>7,478,680</b>	<b>9,185,054</b>

**Narrative of Workplan Revenues and Expenditure**

There has been a reduction in the expected funds compared to the current financial year due to the following reasons; 1. Reduction in local revenue allocation for the department because of the dwindling local revenue collected in the district due to realistic assessment that was conducted in first quarter of this FY and the creation Kasenda town council which have reduced available local revenue sources. 2. Non-reflection of donor funding because UNICEF has not yet shown commitment to funding interventions in education department.

**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>1,027,722</b>	<b>783,532</b>	<b>1,343,551</b>
District Unconditional Grant (Non-Wage)	5,000	10,395	5,000
District Unconditional Grant (Wage)	162,933	62,976	163,000
Locally Raised Revenues	12,723	2,895	5,000
Multi-Sectoral Transfers to LLGs_NonWage	125,724	409,544	602,700

**Vote: 513 Kabarole District****FY 2018/19**

Other Transfers from Central Government	25,000	297,722	567,851
Sector Conditional Grant (Non-Wage)	696,342	0	0
<b>Development Revenues</b>	<b>278,186</b>	<b>137,841</b>	<b>413,421</b>
District Discretionary Development Equalization Grant	46,000	46,000	0
District Unconditional Grant (Non-Wage)	30,000	0	0
Locally Raised Revenues	38,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	164,186	91,841	413,421
<b>Total Revenue Shares</b>	<b>1,305,908</b>	<b>921,373</b>	<b>1,756,973</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	162,933	62,976	163,000
Non Wage	864,789	641,343	1,180,551
<b>Development Expenditure</b>			
Domestic Development	278,186	137,841	413,421
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,305,908</b>	<b>842,160</b>	<b>1,756,973</b>

**Narrative of Workplan Revenues and Expenditure**

The department will continue routine maintenance of 201 Kilometers of road network, 80km of feeder and urban roads will be covered under mechanised routine maintenance, periodic maintenance of 20km of urban and 45km of community access roads planned for improvement , reconstruction of one bridge at on river Wamikira

**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>87,544</b>	<b>49,853</b>	<b>86,821</b>
District Unconditional Grant (Wage)	48,222	24,111	48,222
Locally Raised Revenues	5,000	0	5,000
Sector Conditional Grant (Non-Wage)	34,322	25,742	33,599
<b>Development Revenues</b>	<b>393,150</b>	<b>393,150</b>	<b>440,386</b>
Sector Development Grant	372,512	372,512	419,333
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>480,694</b>	<b>443,002</b>	<b>527,207</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,222	24,000	48,222
Non Wage	39,322	25,535	38,599

**Vote: 513 Kabarole District****FY 2018/19**

<b>Development Expenditure</b>			
Domestic Development	393,150	171,979	440,386
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>480,694</b>	<b>221,514</b>	<b>527,207</b>

**Narrative of Workplan Revenues and Expenditure**

The water office will receive Ug. Shs.527,207,000 under non-wage recurrent budget, Ug. Shs.38,599,000 under wage recurrent budget, Ug. Shs.48,222,000 under Development grant and Ug. Shs 440,386,000 which will be spent during FY 2018/19

**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>188,773</b>	<b>67,858</b>	<b>228,443</b>
District Unconditional Grant (Non-Wage)	10,000	7,524	10,000
District Unconditional Grant (Wage)	155,245	54,252	155,200
Locally Raised Revenues	18,000	1,936	18,000
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	5,528	4,146	5,243
<b>Development Revenues</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	10,000	0	0
<b>Total Revenue Shares</b>	<b>198,773</b>	<b>67,858</b>	<b>228,443</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	155,245	54,251	155,200
Non Wage	33,528	13,605	73,243
<b>Development Expenditure</b>			
Domestic Development	10,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>198,773</b>	<b>67,856</b>	<b>228,443</b>

**Narrative of Workplan Revenues and Expenditure**



**Vote: 513 Kabarole District****FY 2018/19**

The Department will experience a reduction in the revenue estimates for the FY 2018/18 compared to 2017/18. The major sources of revenue for the conditional grant for department will be the conditional grant for wage, Wetlands conditional grant and local revenue. The reduction in the revenue estimates to the department is due to a decrease in the development expenditure. This is because of the reduction in local revenue collection as a result of centralization of the Lands registry which used to collect most revenue and also general failure the revenue department to collect the estimated funds. Expenditure will be mostly in payment of staff salaries and recurrent expenditure for the department in the areas of; Coordination, Forestry Regulation and inspections, Community training in wetland management, Land management services and infrastructure planning. the activities of the FY 2018/2019 will generally aim at public sensitization about sustainable environment management, compliance inspection in tree planting and management and provision of security to land tenure all contributing the departmental 5 year development plan and hence the DDP.

**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>326,428</b>	<b>304,407</b>	<b>858,392</b>
District Unconditional Grant (Non-Wage)	10,000	6,309	10,000
District Unconditional Grant (Wage)	150,000	132,477	150,000
Locally Raised Revenues	5,000	3,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	108,891	0	0
Other Transfers from Central Government	0	123,218	645,858
Sector Conditional Grant (Non-Wage)	52,537	39,402	47,534
<b>Development Revenues</b>	<b>1,076,343</b>	<b>40,597</b>	<b>0</b>
Donor Funding	40,000	40,597	0
Multi-Sectoral Transfers to LLGs_Gou	130,017	0	0
Other Transfers from Central Government	906,326	0	0
<b>Total Revenue Shares</b>	<b>1,402,771</b>	<b>345,004</b>	<b>858,392</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	150,000	132,477	150,000
Non Wage	176,428	54,048	708,392
<b>Development Expenditure</b>			
Domestic Development	1,036,343	0	0
Donor Development	40,000	23,000	0
<b>Total Expenditure</b>	<b>1,402,771</b>	<b>209,525</b>	<b>858,392</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 513 Kabarole District****FY 2018/19**

Support & strengthen CBSD human resource capacity, Promote a functional coordination mechanism for Community Based structures and NGOs/CBOs in Kabarole, for improved and coordinated service delivery, Formulate & implement the existing policies regulations, laws & ordinances, Operationalise the Human rights Desk, Mobilize & organize communities in Kabarole to participate in development initiatives, Expand Functional Adult Literacy (FAL) to reach all villages & increase adult enrollment and Training, Promote positive cultural practices, Promote gender mainstreaming in development plans, programmes & projects, Promote economic empowerment of women, Reduce Gender Based Violence & promote Women's rights, To increase the level of awareness among communities in Kabarole on the national laws & policies related to children, To strengthen and consolidate the protection of vulnerable children in Kabarole and improved delivery of quality services to OVC, To organize and mobilize the youth PWDs & the Elderly in Kabarole empower for their increased participation in the socio-economic and political development processes, Increase Protection of workers through improved compliance with labour standards,

**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>116,546</b>	<b>55,763</b>	<b>108,000</b>
District Unconditional Grant (Non-Wage)	18,870	10,050	25,000
District Unconditional Grant (Wage)	63,835	30,163	63,000
Locally Raised Revenues	33,841	15,550	20,000
<b>Development Revenues</b>	<b>127,991</b>	<b>70,491</b>	<b>190,381</b>
District Discretionary Development Equalization Grant	77,991	70,491	110,381
Donor Funding	50,000	0	50,000
Other Transfers from Central Government	0	0	30,000
<b>Total Revenue Shares</b>	<b>244,537</b>	<b>126,254</b>	<b>298,381</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,835	25,362	63,000
Non Wage	52,711	24,870	45,000
<b>Development Expenditure</b>			
Domestic Development	77,991	3,000	140,381
Donor Development	50,000	0	50,000
<b>Total Expenditure</b>	<b>244,537</b>	<b>53,232</b>	<b>298,381</b>

**Narrative of Workplan Revenues and Expenditure**

The planning unit has projected to receive Ugx 298,381,000 in the FY 2018/19 which is slightly higher than last FYs budget and it spend on Non wage shs 45,000,000 and Wage of shs 63,000,000 and GOU devt of Shs 140,381,000 as well as donor Fund of shs 50,000,000 from unicef

**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>			

**Vote: 513 Kabarole District****FY 2018/19**

<b>Recurrent Revenues</b>	<b>148,611</b>	<b>56,182</b>	<b>85,000</b>
District Unconditional Grant (Non-Wage)	10,000	8,666	16,000
District Unconditional Grant (Wage)	63,825	39,762	63,000
Locally Raised Revenues	12,436	7,754	6,000
Multi-Sectoral Transfers to LLGs_NonWage	62,350	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>148,611</b>	<b>56,182</b>	<b>85,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,825	39,762	63,000
Non Wage	84,786	16,420	22,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>148,611</b>	<b>56,182</b>	<b>85,000</b>

**Narrative of Workplan Revenues and Expenditure**

All funds received will be geared at ensuring proper auditing of all funds that come to the district so as to achieve efficiency, effectiveness and economy in all investments