

Vote: 515 Kalangala 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 :



Odyeny Ocen Robby Chief Administrative
Officer / Kalangala 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.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	904,298	258,045	922,565
Discretionary Government Transfers	1,821,027	1,390,802	2,078,290
Conditional Government Transfers	6,726,884	4,775,065	8,045,480
Other Government Transfers	1,074,500	566,553	1,490,132
Donor Funding	9,766,836	8,340,932	6,883,274
Grand Total	20,293,545	15,331,398	19,419,741

Revenue Performance by end of March of the Running FY

At the end of Quarter three the cumulative receipts were totaling to UGX.15,331,398,000 representing a performance of 75.6% against the Approved Annual budget for FY 2017/2018. Local revenue performance was at 19% against the planned budget. Central Government Grants performed at 70% and Donor funds amounted to UGX.8,340,932,000 at a performance of 85.4% against the planned budget.

Planned Revenues for next FY

The District is expected to receive a total of UGX.19,419,741,000 representing a decrease of 4.3% compared to FY 2017/2018, this decrease it is mainly attributed to by the expected decrease in Donor funding of 29.5% due to an expiry of the MOU of the USAID funded Project of Kalangala Comprehensive Public Health Services (KCPHS), Locally Raised Revenues will contribute 4.9%, Central Government transfers will contribute 59.7% which is higher than that of FY 2017/18 due to enhancement of salaries in the coming FY 2018/2019. Donor funding will contribute 35.4% against the total budget in form of on budget and budget support.

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	1,538,881	1,025,797	1,297,223
Finance	565,476	185,357	335,352
Statutory Bodies	349,182	215,736	411,938
Production and Marketing	1,720,864	756,320	1,357,207
Health	8,579,493	6,280,682	5,233,166
Education	5,687,949	4,402,214	8,037,436
Roads and Engineering	632,460	586,288	1,267,337
Water	357,674	342,978	425,094
Natural Resources	157,317	67,941	250,257
Community Based Services	447,113	142,520	438,842
Planning	208,420	117,835	292,163
Internal Audit	48,716	18,486	73,726
Grand Total	20,293,545	14,142,153	19,419,741

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<i>o/w: Wage:</i>	6,008,539	4,506,404	7,558,512
<i>Non-Wage Recurrent:</i>	2,886,106	1,944,037	3,060,681
<i>Domestic Devt:</i>	1,632,065	540,025	1,917,274
<i>Donor Devt:</i>	9,766,836	7,151,688	6,883,274

Expenditure Performance by end of March FY 2017/18

Department expenditures performed at 69.7% of which Wage recurrent performed at 22%, Non wage performed at 9.6%, Domestic development performed at 2.7% and Donor Development performed at 35% against the Approved budget.

Planned Expenditures for the FY 2018/19

Total expenditure for FY 2018/2019 is expected to decrease by 4.3% this is due to a decrease in donor development by 29.5% and there will be an increase of 25.8% and 12.8% in both Wage and Non-wage recurrent respectively. Domestic development will decrease by 7.5% compared to FY 2017/2018.

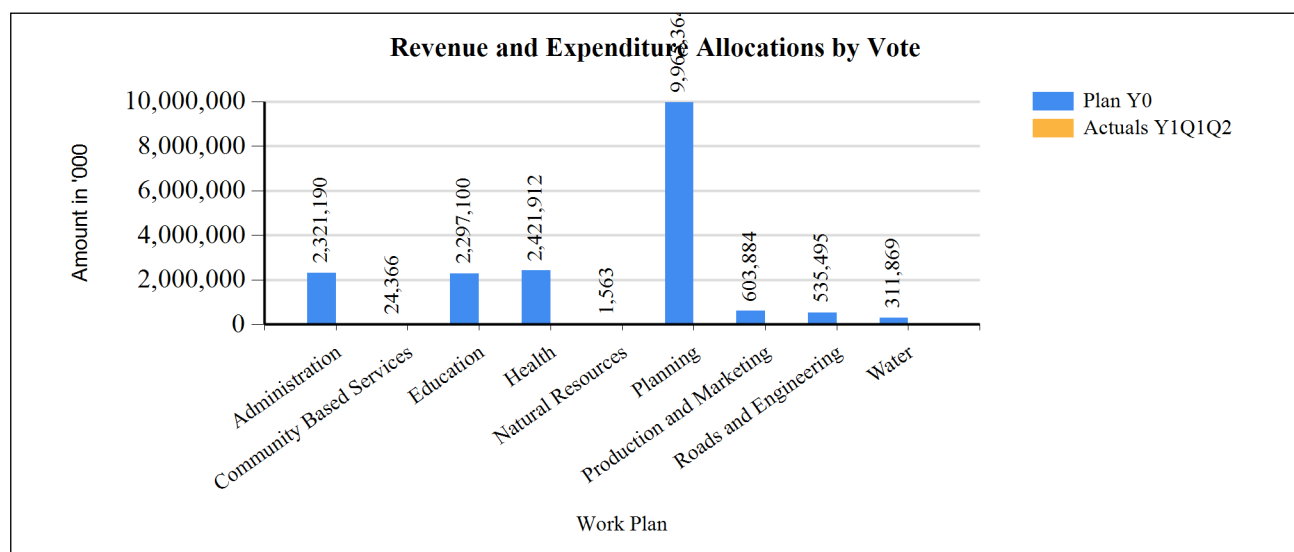
Medium Term Expenditure Plans

The District intends to ensure that the remaining key posts in all the departments especially in Internal Audit and Education are filled. Production and Marketing staff structure is to be operational. Provision of Agricultural Advisory extension services by training farmers on proper management of their enterprises using Agricultural extension workers. Control of pests,diseases, weeds and vermin that affects production in crops, livestock and fish, carry out HIV/AIDS prevention, counseling, testing and treatment to all people in the District and provision of better education to the pupils and students in ECDs, primary, secondary and tertiary schools in the District.

Challenges in Implementation

The community has a negative attitude towards revenue collection and do not participate in revenue monitoring. The LGPAC does not go to the field to regularly find out what has been constructed has value for money due to insufficient funds. The Central Government does not cater for the hard to reach areas like Ssesse Islands. There is a very high cost of health service delivery in terms water transport . Difficulty to reach some outlying Islands due to the ruthlessness of the lake. Improper waste management especially on the Landing sites. Lack of secretaries for children's Affairs at village levels.

G1: Graph on the revenue and expenditure allocations by Department



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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
1. Locally Raised Revenues	904,298	258,045	922,565
Advertisements/Bill Boards	2,000	460	2,000
Animal & Crop Husbandry related Levies	249,267	137,681	216,384
Application Fees	12,500	1,620	12,500
Business licenses	52,000	9,423	62,000
Inspection Fees	95,000	16,830	95,000
Land Fees	6,000	1,230	6,000
Local Hotel Tax	27,000	2,219	47,000
Local Services Tax	69,000	16,978	70,150
Market /Gate Charges	9,291	3,535	12,291
Miscellaneous receipts/income	70,000	1,828	77,000
Other Fees and Charges	44,000	1,850	44,000
Other licenses	0	0	3,240
Park Fees	205,400	52,449	205,400
Property related Duties/Fees	31,000	935	40,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	500	150	500
Registration of Businesses	6,100	8,838	7,100
Rent & rates – produced assets – from private entities	2,000	2,021	2,000
Sale of (Produced) Government Properties/Assets	0	0	20,000
Sale of non-produced Government Properties/assets	20,000	0	0
Stamp duty	3,240	0	0
2a. Discretionary Government Transfers	1,821,027	1,390,802	2,078,290
District Discretionary Development Equalization Grant	88,359	88,359	120,346
District Unconditional Grant (Non-Wage)	383,946	287,960	408,268
District Unconditional Grant (Wage)	1,261,416	946,062	1,435,244
Urban Discretionary Development Equalization Grant	11,770	11,770	17,538
Urban Unconditional Grant (Non-Wage)	30,789	23,092	30,518
Urban Unconditional Grant (Wage)	44,747	33,560	66,376
2b. Conditional Government Transfer	6,726,884	4,775,065	8,045,480
General Public Service Pension Arrears (Budgeting)	128,118	128,118	0
Gratuity for Local Governments	72,116	54,087	34,960
Pension for Local Governments	195,511	146,633	197,945
Salary arrears (Budgeting)	134,950	134,950	0
Sector Conditional Grant (Non-Wage)	1,108,172	398,853	852,759
Sector Conditional Grant (Wage)	4,702,376	3,526,782	6,056,892
Sector Development Grant	365,004	365,004	881,871

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Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	1,074,500	566,553	1,490,132
Lake Victoria Environmental Management Project (LVEMP)	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	0
Uganda Road Fund (URF)	0	512,299	1,153,132
Uganda Women Entrepreneurship Program(UWEP)	74,500	1,525	87,000
Vegetable Oil Development Project	800,000	0	50,000
Youth Livelihood Programme (YLP)	200,000	52,730	200,000
3. Donor	9,766,836	8,340,932	6,883,274
United Nations Population Fund (UNPF)	0	0	0
Global Fund for HIV, TB & Malaria	55,000	8,627	1,520,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	149,100
United Nations Expanded Programme on Immunisation (UNEPI)	75,000	0	175,000
Iceland International Development Agency (ICEIDA)	0	0	5,039,174
Lake Victoria Environmental Management Project (LVEMP)	102,000	44,410	0
Neglected Tropical Diseases (NTDs)	90,000	110,277	0
Others	9,444,836	8,177,618	0
Total Revenues shares	20,293,545	15,331,398	19,419,741

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

There was an under performance of 10 % against the planned budget on locally raised revenues where some areas did not remit tax to the District for instance; sale of non-produced govt properties, no property related duties and charges ,on registrations of births,death etc and less realized from Local Hotel tax in this Quarter because because of tax invasion and avoidance involved in illegal fishing, low staffing levels in Finance sector and high costs in terms of fuel consumption on the turbulent lake incurred during revenue mobilization and collection.

Central Government Transfers

There was a shortfall from direct remittances from the Central Government under other government transfers of 13% under performance because in this Quarter the District received no funds from both Vegetable Oil Project , Uganda Women Enterprises Project and Youth Livelihood Program which performed at 0% of the budget.

Donor Funding

There was a performance of 28% in the receipts against the approved budget where KIEP (Kalangala Iceida Education Program) and KCHSP (Kalangala Comprehensive Health Service Program) mainly contributed 29% and LVEMP II realized 44% against the approved budget where as the District did not receive any funds from NTD,UNEPI, Global fund and UNEPI because they have not approved their budgets.

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

Locally Raised Revenues is expected to raise by 2.0% as compared to that of financial year 2017/18.

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Central Government Transfers

Central Government Transfers are expected to reduce as compared to Financial Year 2017/2018 where Discretionary Government transfers will increase by 3.5 %, Conditional Government transfers will decrease by 13.4 % and other Government transfers will increase by 6.5% because of inclusion of the Uganda Road Fund budget.

Donor Funding

Donor funding will decrease by 29.5% due to the expiry of MOU with Kalangala Comprehensive Health Services Project hence expected to pull out next FY 2018/2019 where as other donor agencies funding to the District will remain the same as compared to next FY.

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	417,414	330,567	1,178,089
District Production Services	1,277,832	410,758	96,509
District Commercial Services	25,618	14,989	82,609
<i>Sub- Total of allocation Sector</i>	<i>1,720,864</i>	<i>756,315</i>	<i>1,357,207</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	614,669	580,079	1,248,254
District Engineering Services	17,791	6,209	19,083
<i>Sub- Total of allocation Sector</i>	<i>632,460</i>	<i>586,288</i>	<i>1,267,337</i>
Sector: Education			
Pre-Primary and Primary Education	2,684,563	2,417,857	3,796,817
Secondary Education	1,732,941	1,205,566	1,992,438
Skills Development	248,660	188,491	724,754
Education & Sports Management and Inspection	1,021,785	568,988	1,523,327
Special Needs Education	0	0	100
<i>Sub- Total of allocation Sector</i>	<i>5,687,949</i>	<i>4,380,901</i>	<i>8,037,436</i>
Sector: Health			
Primary Healthcare	137,745	67,320	2,055,731
Health Management and Supervision	8,441,747	6,213,361	3,177,435
<i>Sub- Total of allocation Sector</i>	<i>8,579,493</i>	<i>6,280,682</i>	<i>5,233,166</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	357,674	342,978	425,094
Natural Resources Management	157,317	67,941	250,257
<i>Sub- Total of allocation Sector</i>	<i>514,991</i>	<i>410,919</i>	<i>675,351</i>
Sector: Social Development			
Community Mobilisation and Empowerment	447,113	142,520	438,842

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<i>Sub- Total of allocation Sector</i>	447,113	142,520	438,842
Sector: Public Sector Management			
District and Urban Administration	1,538,881	1,025,797	1,297,223
Local Statutory Bodies	349,182	215,736	411,938
Local Government Planning Services	208,420	117,807	292,163
<i>Sub- Total of allocation Sector</i>	2,096,483	1,359,340	2,001,325
Sector: Accountability			
Financial Management and Accountability(LG)	565,476	185,357	335,352
Internal Audit Services	48,716	18,486	73,726
<i>Sub- Total of allocation Sector</i>	614,191	203,842	409,078

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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	1,523,302	1,012,123	1,160,132
District Unconditional Grant (Non-Wage)	86,964	61,447	86,963
District Unconditional Grant (Wage)	282,526	216,111	326,933
General Public Service Pension Arrears (Budgeting)	128,118	128,118	0
Gratuity for Local Governments	72,116	54,087	34,960
Locally Raised Revenues	63,503	29,263	69,483
Multi-Sectoral Transfers to LLGs_NonWage	514,868	207,953	377,471
Multi-Sectoral Transfers to LLGs_Wage	44,747	33,560	66,376
Pension for Local Governments	195,511	146,633	197,945
Salary arrears (Budgeting)	134,950	134,950	0
Development Revenues	15,579	13,674	137,092
District Discretionary Development Equalization Grant	3,809	1,905	4,994
Multi-Sectoral Transfers to LLGs_Gou	11,770	11,770	132,097
Total Revenue Shares	1,538,881	1,025,797	1,297,223
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	282,526	249,671	393,309
Non Wage	1,240,777	762,452	766,822
Development Expenditure			
Domestic Development	15,579	13,674	137,092
Donor Development	0	0	0
Total Expenditure	1,538,881	1,025,797	1,297,223

Narrative of Workplan Revenues and Expenditure

The Department's revenues have decreased by 12.8% due to decrease in gratuity, pension arrears and salary arrears by 51.5%, 100% and 100% respectively whereas development revenues inform of multi-sectoral transfers to LLGs increased by 0.12% and however there will be an increment in wage by 15.7% and non wage expenditures is expected to decrease by 12.8%. Department will mainly process all District payments including timely salary and pensions payments, build staff capacity and recruitment activities among others.

Workplan Title : Finance

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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	295,041	185,357	305,352
District Unconditional Grant (Non-Wage)	29,924	35,934	29,925
District Unconditional Grant (Wage)	158,961	105,089	187,272
Locally Raised Revenues	106,155	44,333	88,155
Development Revenues	270,435	0	30,000
Donor Funding	270,435	0	0
Locally Raised Revenues	0	0	30,000
Total Revenue Shares	565,476	185,357	335,352
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	158,961	105,089	187,272
Non Wage	136,079	80,267	118,080
Development Expenditure			
Domestic Development	0	0	30,000
Donor Development	270,435	0	0
Total Expenditure	565,476	185,357	335,352

Narrative of Workplan Revenues and Expenditure

The department's revenues and expenditure have decreased by 40.7% compared to previous FY because of non expectation of donor funding. However there is an increment in salaries and Local revenue IPFs by 17.7% and 11.3% respectively.

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	349,182	215,736	406,938
District Unconditional Grant (Non-Wage)	41,514	34,435	66,110
District Unconditional Grant (Wage)	178,794	119,752	200,434
Locally Raised Revenues	128,874	61,549	140,394
Development Revenues	0	0	5,000
District Discretionary Development Equalization Grant	0	0	5,000
Total Revenue Shares	349,182	215,736	411,938

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	178,794	119,752	200,434
Non Wage	170,389	95,984	206,504
<i>Development Expenditure</i>			
Domestic Development	0	0	5,000
Donor Development	0	0	0
Total Expenditure	349,182	215,736	411,938

Narrative of Workplan Revenues and Expenditure

The overall budget for FY 2018/2019 has increased by 18% compared to the last FY 2017/2018 , this is due to increase in IPFs of wage and Locally raised revenue by 12% and 8.9% respectively.

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			
<i>Recurrent Revenues</i>	783,989	677,036	1,243,733
District Unconditional Grant (Non-Wage)	11,499	4,290	11,499
District Unconditional Grant (Wage)	184,892	245,988	63,969
Locally Raised Revenues	18,589	0	18,589
Sector Conditional Grant (Non-Wage)	30,897	23,173	275,846
Sector Conditional Grant (Wage)	538,112	403,584	873,830
<i>Development Revenues</i>	936,875	79,284	113,474
Donor Funding	102,000	44,410	0
Other Transfers from Central Government	800,000	0	50,000
Sector Development Grant	34,875	34,875	63,474
Total Revenue Shares	1,720,864	756,320	1,357,207
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	723,004	649,572	937,799
Non Wage	60,985	27,463	305,934
<i>Development Expenditure</i>			
Domestic Development	834,875	34,870	113,474
Donor Development	102,000	44,410	0
Total Expenditure	1,720,864	756,315	1,357,207

Narrative of Workplan Revenues and Expenditure

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The budget for the sector reduced from 2,250,977,000/= to 1,357,206,513/= which is 39.7% reduction and this is attributed to budget cuts that were made under the Production and Marketing Grant by 46.1%, the donor funding under LVEMP that was removed and also the monies from the Vegetable Oil Development Programme to the tune of 800,000,000/= that were supporting the district to opening the roads for the out growers that was transferred to Kalangala Oil Palm Growers Trust. These in all affected sectors budget and thus contributing to the reduction in the estimates for FY 2018/19.

Under the Agricultural Extension Conditional Grant the sector is expected to receive Shs 873,830,040/= to cater for salaries for all extension workers, Shs 275,845,726/= will facilitate the staff to providing Agricultural Advisory to farmers and Shs 63,473,699/= will support establishment of model homes and demonstrations at parish level. The sector is also expecting to receive Shs 50,000,000/= to monitor oil palm activities. The sector was also allocated Shs 18,589,000/= and 11,499,000/= under the un conditional - non wage and locally raised revenue respectively to facilitate coordination and administrative issues for the department. Shs 63,969,048/= will be received under the District un-conditional wage component to pay salaries for the District Commercial Office.

Workplan Title : Health

<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	2,452,201	1,823,797	3,321,671
District Unconditional Grant (Non-Wage)	13,166	7,363	13,166
Locally Raised Revenues	17,123	0	17,123
Sector Conditional Grant (Non-Wage)	113,947	85,460	113,947
Sector Conditional Grant (Wage)	2,307,966	1,730,974	3,177,435
Development Revenues	6,127,292	4,456,885	1,911,495
Donor Funding	6,070,000	4,456,885	1,844,100
Locally Raised Revenues	57,292	0	19,292
Sector Development Grant	0	0	48,103
Total Revenue Shares	8,579,493	6,280,682	5,233,166
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,307,966	1,730,974	3,177,435
Non Wage	144,235	92,823	144,236
Development Expenditure			
Domestic Development	57,292	0	67,395
Donor Development	6,070,000	4,456,885	1,844,100
Total Expenditure	8,579,493	6,280,682	5,233,166

Narrative of Workplan Revenues and Expenditure

The Approved budget Financial year 2018/19 has decreased by 39% compared to Financial Year 2017/18 due to decrease in donor and Locally Raised Revenue development by 69.6% and 66% respectively because of the expiry of the M.O.U of the donor, though there is an increment in wage by 14.2% due wage enhancement by Ministry of Public Service. We have planned renovations at selected health centres and planned achievements in the HIV/AIDS sector, in addition to the routine PHC indicators

Vote: 515 Kalangala District

FY 2018/19

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	2,290,599	1,678,872	2,500,130
District Unconditional Grant (Non-Wage)	9,480	8,515	9,480
District Unconditional Grant (Wage)	50,556	32,898	64,620
Locally Raised Revenues	6,413	0	6,412
Sector Conditional Grant (Non-Wage)	367,853	245,235	413,991
Sector Conditional Grant (Wage)	1,856,298	1,392,224	2,005,627
Development Revenues	3,397,350	2,723,342	5,537,306
Donor Funding	3,324,401	2,650,393	5,039,174
Sector Development Grant	72,949	72,949	498,132
Total Revenue Shares	5,687,949	4,402,214	8,037,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,906,854	1,425,122	2,070,247
Non Wage	383,745	253,750	429,883
Development Expenditure			
Domestic Development	72,949	51,635	498,132
Donor Development	3,324,401	2,650,393	5,039,174
Total Expenditure	5,687,949	4,380,901	8,037,436

Narrative of Workplan Revenues and Expenditure

The Budget of the FY 2018/19 has increased by 62% compared to the budget of FY 2018/18 this is attributed to 7.77 % increase in the wage budget for salary increments, also increase of 12.54 % in the Non wage from the centre, 582.86% increase in GOU development grant and 51.58 % increase in the Donor funding which has a reasonable component of funds for construction works which have spilled over to this financial year from last year.

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	598,177	545,783	923,762
District Unconditional Grant (Non-Wage)	10,119	5,049	10,119
District Unconditional Grant (Wage)	44,891	28,436	96,414
Locally Raised Revenues	7,672	0	7,672
Multi-Sectoral Transfers to LLGs_NonWage	0	0	250,485

Vote: 515 Kalangala District**FY 2018/19**

Other Transfers from Central Government	0	512,299	559,072
Sector Conditional Grant (Non-Wage)	535,495	0	0
Development Revenues	34,283	40,505	343,575
District Discretionary Development Equalization Grant	34,283	40,505	0
Other Transfers from Central Government	0	0	343,575
Total Revenue Shares	632,460	586,288	1,267,337
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,891	28,436	96,414
Non Wage	553,286	517,347	827,348
Development Expenditure			
Domestic Development	34,283	40,505	343,575
Donor Development	0	0	0
Total Expenditure	632,460	586,288	1,267,337

Narrative of Workplan Revenues and Expenditure

The Approved Budget has increased 100% compared to the previous financial year, this has been attributed to by increase in both wage and Uganda Road Fund by 114.8% and 4.4% respectively.

The overall revenues are expected from the Central Government by almost 97%, and shall be expended on roads related works and salaries to the staff. Though this financial year we shall not expect DDDEG.

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			
Recurrent Revenues	79,856	65,160	107,344
District Unconditional Grant (Non-Wage)	15,129	11,297	15,129
District Unconditional Grant (Wage)	25,675	28,325	54,716
Locally Raised Revenues	5,000	0	5,000
Sector Conditional Grant (Non-Wage)	34,051	25,538	32,498
Development Revenues	277,818	277,818	317,750
District Discretionary Development Equalization Grant	0	0	24,536
Sector Development Grant	257,180	257,180	272,162
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	357,674	342,978	425,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,675	28,325	54,716

Vote: 515 Kalangala District**FY 2018/19**

Non Wage	54,180	36,835	52,627
Development Expenditure			
Domestic Development	277,818	277,818	317,750
Donor Development	0	0	0
Total Expenditure	357,674	342,978	425,094

Narrative of Workplan Revenues and Expenditure

The Department's Revenue FY 2018/19 has increased by 18.9% because of enhancement in salaries b 113%, District Discretionary Dev't grant will increase by 100%, Sector and the sector Dev't grant and Transitional Dev't grant will increase by 5.8% and 2% respectively. However The expenditure on wage is expect to increase, Non wage has decreased by 2.9% and domestic Dev't will increase by 14.4%. Therefore the Department will mainly embark on rehabilitation of piped water supply systems and point water facilities. Construction of piped water systems and supervision visits during and after constructions.

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	157,317	67,941	250,257
District Unconditional Grant (Non-Wage)	15,483	7,719	15,483
District Unconditional Grant (Wage)	121,839	59,049	183,251
Locally Raised Revenues	18,432	0	49,951
Sector Conditional Grant (Non-Wage)	1,563	1,172	1,573
Development Revenues	0	0	0
N/A			
Total Revenue Shares	157,317	67,941	250,257
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,839	59,049	183,251
Non Wage	35,478	8,891	67,007
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	157,317	67,941	250,257

Narrative of Workplan Revenues and Expenditure

The total budget of the department increased by 37% compared to FY 2017/18 due increase in the wage component by 34%

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
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Vote: 515 Kalangala District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,870	88,265	141,099
District Unconditional Grant (Non-Wage)	8,580	5,148	8,580
District Unconditional Grant (Wage)	124,283	64,843	112,973
Locally Raised Revenues	4,641	0	4,641
Sector Conditional Grant (Non-Wage)	24,366	18,274	14,905
Development Revenues	285,243	54,255	297,743
Locally Raised Revenues	10,743	0	10,743
Other Transfers from Central Government	274,500	54,255	287,000
Total Revenue Shares	447,113	142,520	438,842
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,283	64,843	112,973
Non Wage	37,587	23,422	28,126
Development Expenditure			
Domestic Development	285,243	54,255	297,743
Donor Development	0	0	0
Total Expenditure	447,113	142,520	438,842

Narrative of Workplan Revenues and Expenditure

The sector's revenue and expenditures have decreased by 1.9% compared to the previous financial year due to decrease in sector conditional grant by 38.8% due to undefined factors from Ministry of Gender, salaries will also decrease by 9.1% during the next FY due to reduction in the staff.

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	154,394	71,886	185,051
District Unconditional Grant (Non-Wage)	69,165	34,500	69,169
District Unconditional Grant (Wage)	60,520	37,386	91,173
Locally Raised Revenues	24,709	0	24,709
Development Revenues	54,026	45,949	107,113
District Discretionary Development Equalization Grant	4,115	3,644	15,414
Locally Raised Revenues	3,759	0	3,759
Multi-Sectoral Transfers to LLGs_Gou	46,151	42,306	87,940
Total Revenue Shares	208,420	117,835	292,163

Vote: 515 Kalangala District**FY 2018/19**

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,520	37,386	91,173
Non Wage	93,874	34,500	93,878
Development Expenditure			
Domestic Development	54,026	45,921	107,113
Donor Development	0	0	0
Total Expenditure	208,420	117,807	292,163

Narrative of Workplan Revenues and Expenditure

The Department's Revenues and expenditures will be expected to increase by 40.2% which is due to increase in wages , DDDEG, and multisectoral transfers in form of DDDEG by 50.7%, 274.6% and 90.6% respectively. The Department will execute activities through sectors of Statistics, Economic planning, Demography, project formation , Development planing, MIS , Operation , Monitoring and evaluation of projects and capital development and monitoring and evaluation of development projects.

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	48,716	18,486	73,726
District Unconditional Grant (Non-Wage)	15,238	10,303	15,238
District Unconditional Grant (Wage)	28,479	8,183	53,490
Locally Raised Revenues	4,998	0	4,998
Development Revenues	0	0	0
N/A			
Total Revenue Shares	48,716	18,486	73,726
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,479	8,183	53,490
Non Wage	20,236	10,303	20,236
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	48,716	18,486	73,726

Narrative of Workplan Revenues and Expenditure

Department revenues for financial 2018/2019 is expected to increase by 51.3% and this increment is due to salary enhancement by 87.8%. however other revenues are expected to remain constant compared to financial year 2017/2018.